

# R E P O R T

FROM THE

SELECT COMMITTEE



ON

## INTERNAL COMMUNICATION TAXATION;

WITH THE

MINUTES OF EVIDENCE.

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*Ordered, by The House of Commons, to be Printed,*  
*30 June 1837.*

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*Jovis, 18<sup>a</sup> die Maii, 1837.*

*Ordered*, THAT a Select Committee be appointed to consider whether the present amount of Taxation collected on Internal Communication, and various modes of Travelling, may not be levied by a more just and equitable apportionment; and to report their Observations thereupon to The House:—And a Committee is appointed of—

Mr. Gillon.  
Mr. Poulett Thomson.  
Sir Henry Parnell.  
Mr. Dugdale.  
Sir Harry Verney.  
Mr. Foster.  
Mr. Loch.  
Sir G. Sinclair.

Mr. E. Denison.  
Mr. Parker.  
Mr. Handley.  
Sir T. Fremantle.  
Mr. Mackinnon.  
Mr. William Miles.  
Mr. M. Phillips.

*Ordered*, That the said Committee have power to send for Persons, Papers and Records. <sup>7</sup>

*Ordered*, That Five be the Quorum of the said Committee.

*Veneris, 30<sup>a</sup> die Junii, 1837.*

*Ordered*, That the Committee have power to report their Observations, together with the Minutes of the Evidence taken before them, to The House.

*Lunæ, 22<sup>a</sup> die Maii, 1837.*

Mr. Foster.  
Mr. Parker.  
Mr. Dugdale.

Sir T. Fremantle.  
Mr. Gillon.  
Sir G. Sinclair.

Mr. GILLON called to the Chair.

[Adjourned to Wednesday week, One o'clock.]

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# R E P O R T.

THE SELECT COMMITTEE appointed to consider whether the present amount of TAXATION collected on INTERNAL COMMUNICATION, and various modes of TRAVELLING, may not be levied by a more just and equitable apportionment, and to report their Observations thereupon to The House; and who were empowered to report the MINUTES of EVIDENCE taken before them;—HAVE examined the matters to them referred, and have agreed to the following REPORT:—

THAT it appears to Your Committee that a great inequality exists between the rates of taxation imposed on the different modes of internal communication,—all land travelling, where the motive power is animal, being heavily taxed, while land travelling, where steam is the motive power, is comparatively lightly harnessed; and the conveyance of passengers by steam in rivers or arms of the sea is free from every species of taxation.

The taxes on land travelling by Animal Power consist of the following particulars:—

- 1st. The assessed taxes on carriages and horses kept for private use.
- 2d. The post-horse duty.
- 3d. The duty on carriages kept to let for hire, being 5*l.* 5*s.* on each carriage with four wheels, and 3*l.* 5*s.* on each carriage with two wheels.
- 4th. The license duty paid by each postmaster, being 7*s.* 6*d.* per annum.
- 5th. The mileage duty on stage-coaches, being on a scale as set forth in the Schedule to the Act 2 & 3 Will. 4, c. 120.
- 6th. The license duty on stage-coaches, being 5*l.* on each coach kept to run, and 1*s.* on each supplementary license.
- 7th. The assessed tax on coachmen and guards.
- 8th. The assessed tax on draught horses.

The last seven heads amounting together, during the twelve months preceding the 5th January last, as nearly as the sums can be ascertained, to 855,829*l.* 18*s.* 2½*d.*, exclusive of the assessed tax paid on horses let to hire for twenty-eight days and upwards. Detailed accounts of the respective amounts of these several heads of taxation during the last three years will be found in the Evidence, p. 23, as furnished by the Office of Stamps and Taxes.

The taxation on land travelling by Steam Power consists of a mileage duty on the passengers conveyed, being one halfpenny per mile on every four passengers; but there is this broad distinction to be observed between steam and stage coaches, that while the former are charged only on the passengers actually conveyed, the latter are charged on the number of passengers the coach is licensed to carry, whether it be full or empty. Besides this, the railway companies have been frequently pilloried by the Treasury to compound for their taxes at a very low and perfectly illusory rate,—an indulgence which has been uniformly refused to the proprietors of stage-coaches, and which does not appear to be consistent either with justice or expediency. A return of the amount of the mileage duty and compositions paid by the railway proprietors in England during the last three years will likewise be found in the Evidence, p. 23.

Very valuable evidence was submitted to Your Committee by Sir Edward Lees, Secretary to the Post-office at Edinburgh, as to the increased speed, security and cheapness with which the post might be conveyed over the cross roads of Scotland by the establishment of mail-cars similar to those now in use in Ireland, thereby increasing the Revenue, and opening up districts now altogether destitute of any mode of public conveyance: the same remarks would necessarily apply to many cross roads in England. The grand obstacle, however, to the establishment of these cars is the heavy taxation on travelling, which utterly deters individuals from engaging in such speculations; while in Ireland, where the roads are decidedly inferior, but where none of these taxes exist, cheap and expeditious public conveyances are every where to be found. It does not appear clear why the mail-coaches conveying the post should be charged with any mileage or other duty, because it must be obvious that what is gained by the Office of Stamps and Taxes is repaid by the Post-office department in their contracts for carrying the mails, with the additional loss of the poundage allowed to the Distributors of Stamps; whereas, were the mails to run free of duty, a premium would in many instances be offered for the privilege of carrying them.

The Postmasters complain much of the heavy duties to which they are subject; but Your Committee would direct especial attention to the duty of 5*l.* 5*s.* on carriages with four wheels, and 3*l.* 10*s.* on carriages with two wheels. It frequently happens that Postmasters are compelled to keep vehicles of different descriptions to suit the taste of their customers at different seasons of the year, on all which duty must be paid, although only one is used at a time. It appears also that this tax prevents the establishment of chaises or gigs at many places on the lines of turnpike roads and railways where they would otherwise be kept, thereby affording to travellers facilities for visiting the more remote districts of the country which they do not now enjoy.

By a small license duty in the nature of an entry with the Excise, by having the name of the owner painted on a conspicuous part of the vehicle let to hire, and by a system of tickets as now in use under the Post-horse Duty, it appears to Your Committee that frauds on the Revenue might be effectually prevented.

Your Committee therefore earnestly recommend, under all circumstances, the abolition of the duty on carriages kept to let for hire, by which it is to be anticipated that the Revenue would gain more in the additional amount of horse duty than it would lose in the duty proposed to be abolished.

Many post and coach masters who were examined by Your Committee, connected with various lines of road throughout the country, more particularly those which come in competition with steam-power, stated the ruin which is daily approaching them, and their utter inability, loaded as they are with a heavy taxation, to compete with untaxed steam-power: similar evidence was tendered from almost every district in the island. Some valuable information as to the amount of taxation paid by stage-coach proprietors will be found in the evidence of Mr. Horne, Mr. Wheatley, Mr. Wimberley, and Mr. Kemplay.

As far as an approximation can be made to the truth by comparing the rate of duty and the average number of passengers conveyed, it appears that for every such passenger the railway proprietors pay one-eighth of a penny per mile of duty, the stage-coach proprietors fully one-fourth, and the postmasters three-fourths of a penny, while the conveyance of passengers by water, as formerly observed, is entirely free from duty.

It seems absolutely essential that this great disproportion should speedily be put an end to, not only in common fairness to the different parties who have embarked their capital in a line of business which they now find rapidly leaving them, but also with a view to the maintenance of the public roads, the use of which can never, under any circumstances, be dispensed with. The evidence of Sir John Hall will show what has already been the effect of the competition of untaxed steam-power on a portion of the great northern road, and how very unfairly it acts in Scotland, where the Trustees have in many instances incurred personal liabilities for the public advantage, on the faith of repayment from the funds of the roads. It appears that steam-boat proprietors enjoy the further  
privilege

privilege of being retailers of wine and spirits without being called on for the payment of Excise licenses, such as are levied from all innkeepers on shore,—a distinction for the further continuance of which there seems to be no justification.

If it shall be necessary that a sum somewhat equivalent in amount to what is raised at present should still continue to be levied on travelling, there does not seem to be any fairer mode of doing so than that suggested in the evidence of Mr. Smith, of the Stamp and Tax Office.

Mr. Smith suggests that the proprietors of railways should be charged with a halfpenny of duty per passenger, for every four miles or fraction of four miles; that a similar amount of duty should be levied on steam-boats, the number of passengers being ascertained, in both instances, by a system of stamped tickets, as more fully detailed in his evidence; and the distance in the case of steam-boats being ascertained by the land distance, except when the distance by water is shorter. This would necessarily apply to canals as well as to rivers or arms of the sea, and whether the motive power was steam or animal; that stage-coach proprietors should be charged one halfpenny per mile for every four sittings prepared in or about their coach.

This would still leave the advantage in favour of steam-power, of being charged only on the passengers actually conveyed, while stage-coaches would be charged on all they are licensed to carry; an inequality, however, which it does not seem very easy to obviate. Mr. Smith farther suggests the reduction of the Post-horse Duty by one halfpenny per mile per horse, which, from the increased travelling that would arise, he thinks would not materially diminish the Revenue.

On the whole, however, considering the objections which would undoubtedly arise to the imposition of a tax on a mode of communication now so extensively in use, and the immense advantage to every class of the inhabitants of a commercial country of cheap and expeditious travelling, Your Committee earnestly recommend the abolition of all taxes on public conveyances and on carriages generally, at the earliest period consistent with a due regard to the financial arrangements of the country. It appears to Your Committee, that though the diminution of revenue in consequence of the adoption of such a course might at first appear considerable, it would in a great measure be compensated by the increased consumption of taxable commodities, while the inequality now so justly complained of would be removed, and a great accession afforded to the prosperity and comfort of the population.

*June 1837.*

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## LIST OF WITNESSES.

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# MINUTES OF EVIDENCE.

*Mercuri, 31<sup>a</sup> die Maii, 1837.*

## MEMBERS PRESENT :

Mr. Foster.  
Sir Henry Parnell.  
Mr. Gillon.  
Mr. Douglass.  
Mr. W. Miles.

Mr. Loch.  
Sir Harry Verney.  
Mr. Parker.  
Sir Thomas Fremantle.

## MR. GILLON IN THE CHAIR.

*Mr. Benjamin Worthy Horne, called in; and Examined.*

1. *Chairman.*] YOU are extensively engaged in business as a proprietor of stage coaches, are you not?—I am.

2. Do you find that that business at present is a remunerating or an increasing one?—It varies according to the seasons of the year; the last year and a half we have had difficulties to contend with in a threefold way.

31 May 1837.

3. Have you found that you have had greater difficulties within these last few years than formerly to contend with in your business?—On certain lines of road we have.

4. On what lines of road do coach proprietors experience the greatest difficulty?—All roads where water affects us; for instance, the Leeds and Grantham, Newark, Nottingham, and all that line of country; also the Edinburgh and York trade.

5. When you say water, you mean competition by steam?—Yes, it is by steam now mostly.

6. With the prospect of a great extension of steam conveyance by land as well as by water, do you expect that your business will continue to be a remunerating one?—I expect it will be annihilated.

7. To what do you attribute this prospect of annihilation in the stage-coach business?—From the effects of railroads.

8. But to what particular circumstance do you attribute this?—To the heavy expenses and disbursements we are subject to in carrying on our business, the tolls and duty.

9. Do you attribute any part of that to the taxation which affects you?—Decidedly it does affect us, but that alone would not relieve us; it would relieve us on certain parts where the railways do not directly operate against us; but on any particular line of road, for instance, say direct to Birmingham, of course we could not maintain our position one minute; but in the surrounding neighbourhood, for instance, 15 or 20 miles from the railroad, by a reduction of the duty, we might be enabled to carry on our business.

10. *Sir Henry Parnell.*] And in that case a moderate rate of duty would produce more revenue than keeping up the high rate?—Decidedly.

11. *Chairman.*] Just give a reason for that?—My reason for that is, that if we have the opportunity of conveying people at a less price, the inducement will be to support us by stage-coaches where the line is not direct with the railway; but we shall not be able to reduce our prices with the present expenses.

12. Do you think that if you were relieved of taxation, you could compete with the railway in a parallel line, or in an immediately contiguous line?—It is a most difficult task to answer that question; not unless we have relief by tolls as well as by duty; quite impossible.

13. Then your former observations referred to parallel lines to a railway?—Just so, without which we certainly shall not be able to keep them on.

Mr. B. W. Horne.

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14. State to the Committee what are the taxes you are subject to on your stage-coaches?—A graduated scale of mileage duty; if four passengers, 1d. per mile a single mile; six passengers, 1½d.; nine, 2d.; twelve, 2½d.; fifteen, 3d.; eighteen, 3½d.

15. Sir Henry Parnell.] Is that inside and out?—Either in or out.

16. And whether the carriage has four wheels or two?—Two or four horses, or six, or two, or one; that makes no difference.

17. Chairman.] You pay that duty, then, upon what your coach is licensed to carry, whether full or empty?—Just so, with the option of taking out a supplementary license for more or less.

18. Of course you very often in this way have to pay duty on seats which are not filled?—I should say at least five times out of six.

19. Sir Henry Parnell.] What is about the average?—The average is about two insides and eight out; when you take a license out for fifteen passengers, it is about ten, about two parts out of three.

20. Is that up and down?—Take it each way; if we are licensed for twelve, we consider about eight passengers on the average.

21. Each way?—Each way; we pay each way, and then we are licensed for twenty-four passengers when we carry sixteen.

22. Chairman.] Have you made any calculation as to the difference of duty by carrying passengers on any certain line of road, say the Birmingham road, according to the duties which you pay, and according to the railway scale?—Yes.

[The same was handed in, and is as follows:]

Coaches to Birmingham, say 108 miles,—

If licensed for 15 passengers, say average 10, at 3d. single mile, is per journey	£.	s.	d.
Railway, at half a farthing per head, say 10 passengers, ditto	—	11	3
	£.	—	15 9

being 3s. 8½d. duty each passenger by coach;

" 1s. 1½d. — ditto — by steam.

	Birmingham.	Liverpool and Manchester.
Horne	3	3
Chaplin	2	7
Sherman	3	8
Gilbert	1	0
Mountain	1	1
Nelson	0	1
	10	15

		£.	s.	d.	At 665 days
10 Birmingham Coaches	— difference between	7	17	6	72½
15 Liverpool and Manchester	— Steam and Coach	23	12	6	—
6 Coaches between Liverpool, Manchester and Birmingham	—	4	14	6	730
					2,550
	Up	36	4	6	25,380
	Down	36	4	6	182
	£.	72	9	—	£. 25,462

23. Then the statements you have made hitherto refer to the direct Birmingham and Liverpool coaches?—And Manchester.

24. But I suppose, when the Birmingham railway is opened, there will be other lines of road affected also?—Materially.

25. Have you made any similar calculation with regard to those coaches?—It is only imaginary; of course it cannot be otherwise at present; I presume one-half of them would be discontinued.

26. And does the calculation which you have made show the difference of expense of carrying the passengers upon those lines?—It shows upon the direct lines the difference in passengers.

27. The



27. The farther statement?—Yes, I have taken that in the same proportionate way as I have calculated the other.

28. Read it?—There is the Worcester coaches and mails, four; Leeds, four; York, five; Leicester, one; Nottingham, four; in the whole, eighteen. The probable reduction upon those coaches would amount (the difference of duty) to about 8,920*l.*; that upon the direct line would be 26,462*l.*, making a total of 35,382*l.*; that is merely the difference of duty.

29. That is the difference of duty?—Yes, between a stage-coach and what the railway would carry them at.

30. That is the difference of mileage duty only?—Of mileage duty only.

31. Then you pay other taxes besides this, don't you?—I pay 5*l.* for a license annually; 1*l.* 5*s.* for each servant; that is, each coachman and guard.

32. Are there any of the regulations as to the mode of collection which you complain of?—I think it is a hardship that if a person tenders his own check (even if tendered a day or two before the day of payment), it will be refused at the Stamp Office.

33. *Sir Henry Parnell.*] Is there not some regulation about putting the name of the proprietors on coaches, that sometimes leads to inconvenience?—There is no inconvenience at all in it, or any thing of the kind; not the least.

34. *Chairman.*] You are liable to pay a 5*l.* license, if you run it only one day?—Yes; that is, if we run it after the first Monday in October, we then are liable for the year. The same with the assessed taxes, after the 5th of April we are liable for the whole year; if we run on the 6th, we pay then the assessed tax for the one day, the same as for the year.

35. Would not the taking off of these licenses afford a great facility to the establishment of additional coach conveyance, especially on cross roads?—I do not think that it will perhaps cause a coach to be increased or diminished the expense of the 5*l.*; in trifling affairs, such as two or three miles, I dare say it would encourage men to keep them.

36. Do not you think, if that were removed, conveyances would be established for cross country roads, to take passengers that are set down by coaches on great lines?—It would have no effect where there is a general business; it would in some minor positions, in all probability.

37. Have you any suggestions to make by which you think your business would be ameliorated or improved?—We are now labouring under very great disadvantage in Kent, and it is merely the spirit of opposition between us that we do not come to terms, otherwise we should drop one-third of our Kent coaches, and I think it will be done next week. The Chatham coaches have already reduced from six to two, and those are very indifferent, hardly likely to be continued; a relief in duty upon those coaches in particular certainly would keep them on.

38. Do you mean the whole duty, or a reduction?—I think, in all probability, if we were reduced a little, and our competitors were a little brought up to meet us, we should not require the whole to be reduced; but were we to have competitors, without the same sort of duty attached to them in some shape, we should not be able to continue them at all.

39. What competition do you meet with on the Kent road?—Steam-packets, at 1*s.* and 1*s.* 6*d.* to Gravesend, 5*s.* to Dover, 1*s.* 6*d.* to Ramsgate, and 3*s.* 6*d.* and 4*s.* to Boulogne.

40. *Sir Henry Parnell.*] How many coaches have you now between London and Dover?—Five myself, with government contracts and altogether.

41. But how many are there in the whole?—There are twelve altogether to Canterbury and below, and three between Faversham and Gravesend.

42. *Chairman.*] Then you consider it impossible to stand against the competition of untaxed conveyance?—Decidedly; the relief on the duty alone upon those coaches would enable us to keep them on at the present moment.

43. *Sir Henry Parnell.*] On the different Kent roads?—Yes.

44. Notwithstanding those low steam-rates?—Yes; we could afford to keep our coaches on.

45. *Chairman.*] But you apprehend, in the event of running against a railway, you will not be able to keep on your coaches, even if the duty were abolished?—We fear we shall not, unless we were to compound other matters of business, which we might perchance do, such as tolls and various other taxes.

Mr. B. W. Horne.

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46. I asked you before, if you had any suggestion to make for the amelioration of your business?—As I before said, it is a very difficult matter for us to suggest. We have made a simple application for an additional passenger to be allowed, which, by a Treasury Minute, has been promised us, but we have never yet obtained it, although an increase of duty can clearly be shown to have been made by the new scale of duty.

47. Will you suggest to the Committee what relief you would desire to obtain?—The matter has been taken into consideration by others as well as myself; and to compete with railroads it will be necessary to abolish the duty entirely, or increase them and diminish us, so as to bring it upon a more equal footing, and the same as to steam-packets.

48. Do you conceive it would be a very great additional accommodation to the public, were they enabled to run upon the different roads at a much reduced rate of fare, which you would be enabled to charge were the duty abolished?—Decidedly so; there cannot be a greater proof of that than on the Kent road.

49. You have stated lately to the Committee the great pressure of competition in your experience on the Kent road; have you made any calculation of the amount of duty you pay on your coaches running on that road?—The amount of duty I paid for the last year was 2,273*l.* 16*s.* 6*d.*

50. On how many coaches?—On five coaches to Dover, exclusive of the Chatham coach, which duty amounts to 197*l.* 16*s.* 4*d.*, but now discontinued; we could not really carry it on any longer; we were obliged to drop it even at that duty.

51. Is that for mileage duty only?—That is for mileage duty only; and to convince the Committee of the effect of the duty, it will be re-started again in the month of October, when the packets will not have that effect upon us that they have in the height of summer.

52. From this charge your competitors by steam-power are entirely free?—Entirely free.

53. The same applies, though not to an equal degree, upon the north road?—Upon the north road; for the Liverpool, Manchester and Birmingham line of road I paid 7,017*l.* 16*s.* 5*d.* for the last 12 months; that calculation includes Chester.

54. Have you made any calculation of the total amount of duty you paid upon your coaches during the last year?—I have; the amount of duty paid was 26,717*l.* 5*s.* 6*d.*

55. Which sum must be entirely taken off to put you on an equality with your competitors?—Where steam-power is in operation, either taken off, or the other increased to meet it, so as to bring it to the same thing as being both free.

56. Are there any other observations you would wish to make to the Committee?—I am not aware of any at the present moment, any more than with regard to the coaches below Birmingham: the arrangement was made yesterday for the discontinuance of some in consequence of the railroad; as a proof of what I say, other mails will be established from London to Birmingham, to meet the new projected line.

57. *Sir Thomas Fremantle.*] When is it to be opened?—On the 8th of July, and the Chester mail, which is now running between London and Chester, we only hold upon a two months' notice to cease at any time, in consequence of its not being likely to be patronized between Lichfield and Chester; although not upon the direct line of road, it is not expected to gain its livelihood.

58. What allowance do you receive from government upon that mail?—Upon that mail we receive 6*d.* per mile, out of which we have to pay our mileage.

59. Then it varies according to the different lines of road, does it?—According to the quality of the mail itself, some mails receive and pay the same; they receive as much money as they pay away to the government for the hire of the coaches. There was one point I forgot to mention, it is in regard to Maidstone; I spoke of a circuitous route as regards the duty, away from any part where we are affected by steam or railroads, for instance Maidstone; there are no less than four coaches to Maidstone, the whole of which this last fortnight have been made into pair-horse coaches, in consequence of the depreciation of trade, by people finding their way across to Rochester, and from Rochester to Gravesend, and so taking the steam-packets to London, whereby they save actually 2*s.*; a reduction of that duty would cause us to vie with them, so that we could bring people from Maidstone to London at something like the same price they pay going round to Rochester.

60. *Chairman.*

60. *Chairman.*] In fact, they go a circuitous route?—Yes; because they can go from London to Gravesend for 1s. 6d., and it is only 2s. 6d. from Gravesend to Maidstone; the consequence of which is, that they get all the way from London to Maidstone for 4s., whereas we cannot carry them for less than 6s.

*Mr. B. W. Horne.*

31 May 1837.

*Mr. Robert Gray*, called in; and Examined.

61. *Chairman.*] YOU are extensively engaged in business as a proprietor of stage-coaches, are you not?—I am.

*Mr. Robert Gray.*

62. On what roads principally?—Chiefly the western road and the south; I have nothing upon the north at all.

63. Have you experienced any decrease in your business from the competition of steam-power?—I cannot say that I have; not to any thing that I can speak of; my communication down to the south is not bordering on the Thames side; I go more inland, and therefore it does not affect me to that extent that Mr. Horne is affected by the communication down to Dover and Margate and there.

64. You have heard the evidence Mr. Horne has given; do you generally concur in the statements he has made?—I do. I concur with the evidence Mr. Horne has given as to the effect, from what little I have a knowledge of upon the Kent road, and hearing every one complain, as they have done, of the coaches travelling generally.

65. Looking to the probability of a vast increase of steam conveyance by land as well as by water, do you conceive that, at the present rates of duty you pay, you will be able to maintain your coaches?—I certainly consider that I shall not be able, particularly on the western road, if the Western railway does take place; I consider that the greater part of my business will be in that state that I shall not be able to compete with them.

66. Do you concur with Mr. Horne in the opinion he expressed of your inability to compete with railways in a direct line, even if free of all duty?—I do certainly; I consider to Bath and Bristol that it will be impossible for us to compete there with the railway, if even the whole of our duty is taken off.

67. And do you also concur in what he stated with regard to parallel lines of road upon which, by a reduction or abolition of the duty, you will be able still to maintain your coaches; if the duty remains as it is at its present rate, will you be obliged to put down your coaches?—I think, without a reduction, we shall be obliged to put them down; but in going parallel lines varying from the railroad, I think, with a reduction of duty, that they might be kept on. I may state, for these last four years, we have had an additional duty put upon us, which to me has made a difference of 600*l.* a year; and I do consider that I have to complain very greatly of that, because I have had no advantage for that additional duty.

68. When was that additional duty laid on?—Four years ago; in October 1832, I think.

69. *Sir Thomas Fremantle.*] What additional amount of duty has been laid on?—A halfpenny a mile; it has had the effect of making me pay 2,400*l.* additional in the four years upon the same quantity of business; my business has continued much about the same. It is much about the same kind of business; there has been neither an increase nor a decrease.

70. *Chairman.*] So that additional duties have been laid upon you at the same time that a competing power has been coming into operation, which is totally untaxed?—I consider so; the duty that I pay is about 7,000*l.* a year; Mr. Horne's I consider is pretty well four times as much.

71. *Sir Thomas Fremantle.*] In addition to the amount of duty of which you complain, have you any objections to make to the mode in which the duty is levied or assessed upon you?—No; I cannot see any objection to the mode.

72. *Chairman.*] All these duties of which you speak, are exclusive of the license and the assessed taxes upon the servants?—Quite so.

73. Have you any suggestions to make to the Committee, as to the mode of relief?—I do not know what can be done when the railroads are established, unless our duties can be reduced, and a duty put upon that kind of conveyance for the public who travel in that way.

74. It would suit your purposes equally well if the duties were abolished upon both, would it not?—Why, yes; I consider the public would have the advantage in going at a cheaper rate; we should be able to do it at a cheaper rate then.

75. *Mr. Dugdale.*] Would you be able to compete with the railroad, if they were abolished entirely?—No, I do not consider we could.

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76. *Chairman.*] You are aware that the railroads are charged duty, not on the number licensed, but on those they actually carry?—So I understand, but I have not myself taken any notice of it.

77. Could you suggest any means by which a similar mode of charge might be adopted in regard to stage-coaches?—I do not see how it could be taken by stage-coaches, they vary so; we start off perhaps with nothing at all, we go perhaps ten miles, and then pick up, and then set down again; that it would, I think, be almost impossible.

78. *Mr. Lock.*] Could you make no composition with the Stamp Office, so as to pay a certain sum annually?—I never heard of such a thing being done.

79. Are there any other remarks that you wish to make to the Committee?—No, I am not aware of any.

*Mr. Henry Gray*, called in; and Examined.

Mr. Henry Gray.

80. *Chairman.*] YOU are extensively concerned in the posting business, are you not?—Posting and jobbing generally.

81. *Sir Thomas Fremantle.*] Where do you reside?—Earl-street, Blackfriars, in the City of London.

82. *Chairman.*] You are the chairman of the Association of the Postmasters?—I am.

83. Do you find your business an increasing one just now?—Not as regards posting, certainly not.

84. State to the Committee what are the different items of taxation to which you are liable?—We pay 3*d.* a mile for the post-horse duty in that respect, and 2*s.* 6*d.* a day for the three first days in a letting for three days, or in continuation 1*s.* 9*d.* a day for the next nine, and in continuation up to twenty-eight, that is twenty-seven inclusive, 1*s.* 3*d.* a day, or one-fifth of the sum charged.

85. Besides this, you pay a tax on the carriage?—Yes, five guineas a year on every pair-horse carriage, and 3*l.* 5*s.* on every two-wheel carriage.

86. Do you pay a license duty?—Yes; the license duty is 7*s.* 6*d.* per annum.

87. *Sir Thomas Fremantle.*] The 1*s.* 3*d.* is duty on a pair of horses?—No, on one horse; 2*s.* 6*d.* a day the three first days for one horse.

88. *Chairman.*] Do you find the five guinea duty on the chaise an oppressive tax?—We think so, exceedingly; because, as regards a post-chaise, we have to pay 3*d.* a mile duty every time the post-chaise is called into service, at the same time we do not receive any more money for that chaise and a pair of horses, than we do for the pair of horses without the chaise.

89. Does it not happen that you may be obliged, in this way, to pay duty upon carriages which you do not use, as for instance, during summer, your customers will prefer an open carriage, and during winter they will prefer a close one, and you pay duty on both kinds of carriages, though you can only use one at a time?—The half-headed carriages are used for a very short period of the year, and very seldom then; consequently there are many half-headed carriages I have no doubt pay as much duty as their earnings are, although the jobbing-masters and coachmasters are obliged to keep them.

90. Does it not happen that you are frequently charged with a treble duty?—Yes, it does.

91. Explain to the Committee the way in which that happens?—In small lettings, where we let to pay the fifth; for instance, supposing we wished to receive 12*s.* 6*d.* for a horse and carriage, we must add 2*s.* 6*d.* duty to it in order to come somewhere near that amount, and adding that duty, we should then pay the 5*s.*, therefore we should not only be paying duty on the horse but also on the carriage, and also upon the duty itself.

92. In fact it stands thus; you pay a duty on the chaise, you pay the post-horse duty, which is added to the hire, and then you pay one-fifth of the amount, when added together, of the duty for the hire?—Certainly; in truth it may be said we almost pay four duties, because we pay the assessed tax in the first place, we pay one-fifth of the carriage and horse, which are let together, one-fifth upon the carriage and horse, and then on the duty itself, which is added.

93. Would it not be a great accommodation to innkeepers in remote districts of the country, to be relieved from this five guinea duty?—I should consider so, particularly henceforth when the railroads come into operation, because persons will require some conveyance in bye places to get to the railroads, and I feel quite assured

assured that without that tax be taken off they would not be kept, and there will be a great many chaises thrown out of employ from the railroads coming into operation; a very few pounds will purchase them, and many a publican or tradesman who had a horse or two would be inclined to keep a conveyance of that description to be used once a week or so throughout the year, but they would not keep them if they had the duty to pay.

94. *Sir Thomas Fremantle.*] Would not the necessity of the case require such carriages should be kept?—If there is sufficient employ for them; but there is not in the case I suggest.

95. *Chairman.*] In fact, you think that in many places where passengers are set down upon great lines of road or railways, conveyances either of four wheels or two wheels would be kept for the convenience of the public, to carry them across the country on cross-roads, which they will not be able to keep if the duty is continued?—That is my opinion.

96. *Sir Thomas Fremantle.*] But does it appear to you that persons who are set down at a station-house within eight or ten miles of the place they wish to go to, will require a carriage to go to it?—Yes.

97. And will not they be in a situation to pay a sum adequate to remunerate the person who keeps the conveyance, whether the duty be taken off or not?—If the place is large enough, but not in small places.

98. You think, in very small places, the amount of duty may make the difference of its being kept or not?—No doubt of it. I am also of opinion, if the duty were taken off, the revenue would not suffer by it, because I think there would be a much greater number of carriages kept, and they would receive a great deal of duty in the component parts of carriages, equal, or nearly so, to that given up in the aggregate amount.

99. *Chairman.*] Does it not sometimes occur in your business that you pay both the post-horse duty and the assessed taxes upon the same horses?—Yes, in this way; if we only let a horse or horses for one single 28 days in the course of a year, we are liable to the assessed taxes, and those horses are continually working afterwards, and paying the duty also; in truth, the season of London, taking London for example, does not exceed above four months, and therefore the annual duty is paid for those four months.

100. Will you state any other inconveniences that you feel in the present regulations?—With regard to the mileage duty, we feel that it is a very high duty with us, inasmuch as it renders posting generally too expensive, that we are not so employed as we used to be, and also as regards the steam-boat travelling; those things together, we are quite certain, have reduced the trade one-third at least to what it was ten years ago.

101. You cannot yourself so much speak to that, being engaged in business in the metropolis?—I have that information from gentlemen who are present; but my own posting trade in our immediate neighbourhood is certainly reduced that at least. I also think the duty is exceedingly high as regards commercial purposes, because there it fetters trade. We lose a great deal of business on account of that duty. We endeavour to let, at very moderate sums, to travellers to go through the country for a month or more; but when it comes under the month, we are obliged to charge the duty, which they cannot afford to pay, and hence we lose much business that we would otherwise have done; and they also complain, because, in passing through the country, they are obliged to leave out villages and small towns, which they would otherwise like to have taken in their route, but, going by coaches, it is not convenient, and the inhabitants of those places suffer in proportion, no doubt because they must buy their goods second-hand instead of first at the nearest large town or city.

102. In fact, from the press of duty they are driven to travel great lines of road often, instead of hiring gigs or other conveyances, by which they would go along the cross roads through different parts of the country; that is the effect you think it has?—Yes; and it is much more expensive to them to hire in that way than hiring from us in London.

103. *Sir Thomas Fremantle.*] Do not commercial travellers use their own horses and carriages?—I should say not above one-half of them.

104. Those pay no mileage duty?—Oh dear, no; the lowest duty we can pay, which applies to them, chiefly, is the fifth.

105. Have not the commercial travellers, within the last few years, given up

*Mr. Henry Grey.*

the practice of travelling with their own horses and carriages, in order to travel by stage-coaches?—Some have.

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106. And they have done that without reference to the mileage duty; the mileage duty was not the reason with them for adopting that course?—No, carriage travelling chiefly; but the other duty, the day duty of one-fifth, has cost me much business, because I could not afford to take less than the one-fifth added to it.

107. What could you reduce posting to, if the duty was entirely taken off?—I think we should be tempted to do it; and I am sure in many parts it would be done for a shilling a mile.

108. *Mr. Foster.*] Have you taken into consideration what will be the effect of the railroads on your business when completed on those lines of road through which your business extends?—I should say to the postmasters and innkeepers on that line of road it would be utter ruin.

109. Annihilation?—Yes.

110. You do not conceive some people will prefer the mode of travelling by horse power?—Not while they can travel so much cheaper.

111. You think it will not be adopted as a luxury?—No; a great deal of attention has been paid with regard to the travelling from Edinburgh to London, and from London to Edinburgh; there we find they can travel so much cheaper, that they go by water.

112. I am speaking by land, where railroads are completed on lines of road through which your business extends?—Nothing short of a total abolition of the duty will enable postmasters to compete with them.

113. Supposing the taxation was abolished with regard to both modes of travelling, can you compete with the locomotive engines with your animal power?—I think we might; we could compete easily with steam-packets; we can show that we can easily compete with the steam-packets, and I think with the railroads, but that I am not certain of.

114. *Sir Thomas Fremantle.*] Has not an alteration been made lately in the mode of collecting the post-horse duty?—Yes.

115. Has that alteration given you any relief?—Not any; it is offensive rather.

116. Is it more offensive than the former mode?—I think so.

117. Will you explain to the Committee in what way it is more offensive?—In consequence of the frequent attendance of the officers upon us, and the way in which they require to examine and take an account of the post-horse tickets, which matter was never before taken any notice of as regards the examination of tickets, except in the Middlesex district, and that only once a year; we balanced the accounts once a year; but in no other county have I been able to hear that an account of tickets had ever been taken.

118. Explain the objection you have to taking an account of tickets; are the tickets left at the turnpike gates?—Yes.

119. By the post-boys who use the horses?—Yes.

120. What objection have you to those tickets being so left?—In many parts, it is considered almost impossible to be correct, because of the hurried manner in which business is required to be performed; and in fact a good deal of the posting business is done in the night; and when posting business is going on, generally speaking, we are doing either little or much, and then it is done in that hurried manner, that it is an easy matter for the tickets to be lost or mislaid.

121. The tickets are printed, and only require the number of miles to be filled in, and the day of the month?—They are frequently left out; servants are sometimes rung up in the night, and they might make out the ticket, and because their employer might not reprove them for it, they might destroy it or lose it.

122. Do you mean that they examine the blank tickets in your possession?—Yes.

123. To see whether you have given them out?—Yes; and they charge us 1s. for each horse on the number of horses in the ticket, in case there is any one missing.

124. *Mr. Lock.*] What was the reason of the old method being so much complained of, that there were so many petitions against it?—In consequence of the improper conduct of the farmers.

125. *Chairman.*] But that does not apply so much to the Middlesex district as to other parts of the country?—No, it does not

126. *Sir*

126. *Sir Thomas Fremantle.*] The conduct of the farmers, under the old system, was very vexatious?—Very bad indeed.

127. They employed very disreputable people to collect the duty for them?—Yes, exceedingly so; taking every undue advantage.

128. Then it is possible, in other parts of the country, relief may have been afforded by the new plan, instead of being an additional vexation?—As regards the frequent attendance of the officer and the examination of the tickets, they considered it very vexatious, and consider it a great hardship indeed.

129. Just explain a little further what is done with reference to the tickets; are the Committee to understand that you receive from the Excise a certain amount of tickets periodically?—Yes.

130. Which you are to account for, either by having them issued as they are wanted, or by your being in possession of blank tickets?—The Exciseman takes an account of the tickets issued to us, and then he takes an account of the tickets that have been entered in the Excise-office, weekly accounts; and after he has struck his balance, if that balance does not agree; if there are any missing tickets we have to pay 1s. a horse for the number of horses on the tickets.

131. When do you pay the duty?—Once a month.

132. Do you pay the duty on the number of blank tickets which have been issued to you, or upon the number of filled-up tickets which have gone into the hands of the Excise?—We pay upon the duty which we have entered in the book, because in towns and cities there are many tickets which never go through a gate at all; in a place like London, if a man is at all careful, he would have a surplus number of tickets, but not so on a line of road.

133. Then in addition to issuing the tickets, you keep a book of the amount of duty due to the Government?—Yes.

134. I do not understand how you can be injured by being called upon to account for the tickets in your possession, as you must either have them, or you must have sent them out on some job or other?—We do not feel it so much in London, having always been accustomed to keep an account; but it is vexatious because it is difficult, a man coming in to examine the book, and the account of the day before perhaps may not be entered. But I do really think it is vexatious to the country people, because there may be many lost, they are left to their people, their waiters and ostlers; the post-boys sometimes go out at night, the first and second turn post-boys take them, and if they lose them, the master must pay for them.

135. *Chairman.*] These tickets are frequently liable to be lost?—I should say so.

136. *Mr. Leach.*] I think you said in the beginning of your evidence, you at least had suffered in your business as far as posting went?—Yes.

137. Is there any other branch of your business that has been increased?—By doing a very general business I manage to make the thing up.

138. *Chairman.*] Explain what that general business is?—Yearly job horses, glass coaches, post-chaises and journey horses.

139. That applies to a person situated like yourself in the metropolis, but will not apply to a postmaster in a country district?—Exactly so.

140. How do you pay the duty upon horses jobbed for the day in town, when they do not pass through a turnpike?—We put it down in the stamp office weekly account; we pay 3s. 6d. for two horses one day, 3s. 6d. any distance under eight miles.

141. There is no check upon that by the tickets?—We are bound to use a ticket under a penalty we give the ticket to the post-boy or coachman.

142. *Sir Thomas Fremantle.*] What becomes of that if he does not pass through a gate?—Sometimes he does as he pleases with it, at other times he may give it in to the office, or use it a second time.

143. *Chairman.*]—So that in this way an opportunity might be afforded, if you were so inclined, of evading the duty upon those horses?—Yes.

144. *Mr. Foster.*] I suppose you verify your returns upon oath?—My declaration now, formerly upon oath.

145. *Chairman.*] How have you calculated how many passengers on an average you carry post, for each horse hired?—Two I should say, four is considered the average with a pair horse carriage.

146. That would make the duty amount to three farthings a passenger?—Yes.

147. Have you any other observation to make?—With regard to the Dover road,

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road, the posting on that line of road is considered to be reduced four-fifths; formerly there were six posting-houses in the town of Dartford, there are now only two, and they scarcely answer the purpose.

148. What do you attribute this diminution to?—To steam-boat travelling.

149. Mr. Lock.] Has not the alteration in the East India trade very much affected the travelling through Dartford?—We have had very little Dartford week indeed since the introduction of steam-boats generally; I am so situated, that the carriages many of them pass by my gate, going to the steam-packets; where I lose, is in my general business.

150. Chairman.] You conceive that many gentlemen who formerly would have posted down the Dover road, now embark their carriages in steam-boats direct for Calais or Boulogne?—Yes; I am quite certain of it.

151. The same applies to the North roads?—Yes.

152. Will you suggest to the Committee what alterations you would desire, in order to put you upon a fair level of competition with the steam-power?—If the steam-power is not taxed, I am quite sure we cannot compete with them, unless the mileage duty on post-horses is abolished entirely; and with regard to commercial purposes, I think there ought to be an alleviation there, if not entirely abolished.

153. But you imagine that although either the whole or a modified mileage duty were continued, a relief would be given to the public by the abolition of the license duty upon carriages?—Certainly; but it will be totally impossible to compete with steam-power on the railroads, unless the mileage duty is abolished altogether.

Mr. Thomas Cass, called in; and Examined.

Mr. Thomas Cass.

154. Chairman.] WHERE do you reside?—At Stevenage, in Hertfordshire, on the Great North road.

155. Where you carry on the business of posting to a considerable extent?—Yes; posting exclusively.

156. Have you found your business increase or decrease within the last 10 years?—We have found it decrease in such a proportion that we find the greatest difficulty in carrying it on.

157. Have you diminished the number of horses and chaises you kept?—I have only been able to diminish the number of horses by one pair, for the public travel at certain seasons so much, that at those seasons they do travel, which are very short; there are only about three months in the year that there is any posting at all, that we could not do with much fewer horses than we have to accommodate them.

158. Then the other months in the year you are really left almost without any posting?—Yes.

159. Mr. Lock.] What months are those when the posting is so very great?—The meeting of Parliament.

160. Chairman.] That is about the end of January?—And from the beginning of August or from the middle of July to September.

161. Is not that the period also when there is the greatest amount of travelling by steam?—I suppose it must be so.

162. Then you are obliged to keep up your number of horses, although you have not a constant demand in trade for them?—We really are. The line of houses having the connexion of families travelling are accustomed to receive them at that time of the year only.

163. Previously to the period to which I have alluded, was your business more regularly spread over the year?—Certainly; entirely so; completely so.

164. And you did not find at that period nearly the difference between the different months in the year that you do at present?—No, by no means.

165. To what do you attribute this alteration?—I should say more particularly, almost entirely, to the competition of steam, because I could enumerate many families who travelled with a great number of horses, that I am aware go entirely by steam.

166. Are you not able to lay down some of these horses during the intermediate periods?—No, I should not know how to get them again for the purpose; I should not be able to get them in condition at the time, and it would not do to buy fresh ones, or to sell; we should get nobody to buy them, except at prices as ruinous as keeping them.



167. So that in fact you have nearly the same establishment to keep up all the year, notwithstanding the diminution in travelling?—That is actually the case; my post-horse duty in the year 1825 amounted to 508*l.* 8*s.*; last year it was only 310*l.*

168. You attribute this to the competition of untaxed steam-power?—I certainly do.

169. In addition to the mileage duty, you pay a duty on chaises also?—Yes; but I do not look at that as of much consequence, for we keep so few now, that it does not weigh heavily at all upon us.

170. You keep fewer chaises than you did?—Certainly we keep fewer chaises.

171. For what reason?—Because we have no work for them at all.

172. *Mr. Lock.*] Has the number of coaches increased on the north road materially?—No, not for 20 years.

173. *Chairman.*] Have they fallen off?—They are about the same as they were 20 years ago.

174. *Mr. Lock.*] Do the Leeds coaches go down the north road?—Yes, we have the Rockingham and the Union.

175. *Chairman.*] Do not you think that if the five guinea duty were removed off chaises, and the 3*l.* 10*s.* duty off two-wheel carriages, it would be a great temptation to keep them in many places where they are not now kept?—Yes, I should rather think it would be a temptation to keep them; there would be a pair of horses kept at places where there is none now, and a chaise I have little doubt throughout the country.

176. Do not you think it would be a great accommodation to the public in this way; they are set down at villages or stages on great lines of turnpike roads or railroads; at these stages or villages they do not find any means of transporting them across the country, and that a great convenience would be bestowed upon the public by a reduction of this duty, and enabling persons to keep chaises or two-wheel carriages where they do not now do so?—I have heard of no inconvenience upon the subject; I have never heard there has been any inconvenience from any thing of that sort yet, but I dare say there might be when these railroads come into operation, that that sort of thing might be more required, and that the tax would affect them in the way you suppose.

177. You are aware that many individuals send their carriages now by the steam-boats, that formerly used to travel down the north road?—Yes, that I am well aware of.

178. What do you conceive would be necessary to put you upon a fair competition with the rival steam-power?—The entire abolition of the post-horse duty; there is nothing else that would enable us to run at 1*s.* a mile, and then, carrying the number of passengers we continue to do with a pair of horses, we might, with some chance of success, contend with any mode of travelling, because the roads are good, and we could carry many people with a pair of horses, which we do continually.

179. Have you found of late the change as to the mode of collection, which was effected in the beginning of this year, favourable or disadvantageous?—As regards myself, and as regards other members in the trade, whom I am continually communicating with, we consider it very offensive indeed, and a very bad alteration; it is very offensive to the trade.

180. That is, from the inquisitorial nature of the excise inspection?—Yes, where it is perfectly useless; and as for these missing tickets that the trade complains of, it is quite ridiculous, for the government cannot be protected by it at all, because a man who has any intention of defrauding the government does not issue a ticket at all, and therefore the exciseman, by comparing the account of the number of tickets on hand and the number of tickets issued, cannot detect such a circumstance by such means.

181. The annoyance of the exciseman principally alluded to the tickets?—Yes, they call for the book periodically and examine the tickets, and they are situated near the turnpike gate, where they have the opportunity of examining them as often as they choose, of comparing the tickets with those entered in the book, and I should think that is all that is required; at any rate, if there were no disposition to be offensive, it would be all that would be required.

182. All you want is to be put upon an equality, and of course the imposing a tax upon steam would have the same effect as taking the duties off post-horses?—I am certain without that absolute relief we cannot long exist as we are. I will

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be upon my oath, I am managing my business in the most economical way, and with the best luck, which, thank God, I have had, it is impossible to continue in business; I must stop altogether, without a chance of profit.

183. As you have not hitherto diminished to any great extent the number of horses you keep, do you not expect to be able to maintain your present establishment?—I should be afraid to diminish it in that proportion as for it to be advantageous to me, because of the pressure of business on a few horses; if it should accidentally happen that an election were to take place, or any thing of that sort, it would be highly injurious.

184. But you would not continue to keep those horses, if you found it a losing concern?—A time might come when what has been already acquired would be lost; it would become daily less, until I was obliged to relinquish part of my establishment.

185. Do you contemplate, from the extension of steam-power by land as well as by water, you will be obliged to diminish your establishment?—I consider it will annihilate the business altogether, unless relief be afforded in the abolition of the duty; I think there cannot be two opinions upon it.

186. Have you any other suggestion to make to the Committee?—No, I do not know that I have any thing else to say, without it be to tell the plain facts that my business has fallen off; that we are obliged to keep the same establishment in the yard and in the house, expecting something and having nothing.

187. I suppose it is partly by another branch of your business that you are enabled to go on?—It is really by farming.

188. And the house?—No, I would not say the house, because the house is as bad as the yard; as for my part, speaking for myself, the property is my own; but to tell the honest truth, I could not pay rent for it, the business does not admit of a rent being paid for it.

Mr. John Warsop, called in; and Examined.

Mr. John Warsop.

189. *Chairman.* WHERE do you live?—At Alcombury-hill, in Huntingdonshire.

190. You carry on the business of posting there?—Yes, I do.

191. To a considerable extent?—To a considerable extent.

192. Have you found that business improving or going back during the last ten years?—I have occupied the same place for the last eleven years.

193. And has it improved or gone back during that period?—Gradually decreased.

194. Do you keep a reduced establishment?—I cannot do that.

195. What is the reason you cannot reduce your establishment, if the traffic is reduced?—In consequence of its coming at different times all together.

196. Have you any statement of the relative amount of duties you have paid at different periods?—I have; I can give you them from 1827 to 1837.

197. Have you made out a comparative statement of the duties, expenditure and profit during the like period?—I have.

[*The same was handed in, and is as follows:*]

Dut.	Duty.	Earnings.	Expenditure.
	£. s. d.	£. s. d.	£. s. d.
March 25 1826 to 1827	538 13 7½	2,619 18 -	1,580 19 -½
" 1828	495 11 10½	2,463 10 10½	1,707 11 9
" 1829	457 3 9	2,316 7 10½	1,176 16 9
" 1830	444 9 10½	2,221 15 5½	1,297 3 7½
" 1831	460 4 -	2,283 7 8	1,110 - 3
" 1832	437 - 7½	2,176 14 -	1,140 19 -
" 1833	405 14 6	1,781 10 8	819 15 10
" 1834	380 14 3	1,652 14 2	768 10 2½
" 1835	378 8 7½	1,642 3 10½	999 9 7
" 1836	373 12 10	1,618 7 6½	1,114 4 5½
" 1837	350 12 5½	1,541 7 4	1,414 10 -

And I should state that the difference in the duty between 1827 and 1837 is 183*l.* 1*s.* 2*d.*, and the difference of the provender between 1827 and 1837 is only 160*l.* 9*s.*

198. Then

198. Then your business is not nearly so equally spread over the year as it used to be?—Certainly not; but I have known, during this session of Parliament, that I have had perhaps from 13 to 15 pairs out in a day, and perhaps for two or three days not half the number; indeed, some days, not a pair moving on the road; several days there is not a pair moving on the road.

199. To what do you attribute this alteration in your business?—Entirely to steam; that we cannot compete with the travelling; our expenses are the same, our establishment we are obliged to keep up the same; we can neither decrease the establishment in the yard nor the house; mine depends entirely on sleeping company from the north, direct from north to south. I am not in a town, nor have I any other business whatever; no drinking company of any description; my business totally depends on the nobility and gentry travelling.

200. You find the decrease affects your house, as well as the posting business?—The decrease of both.

201. And this you attribute to the competition with steam-power?—I attribute it to no other cause than that.

202. If a further extension of this steam conveyance should go on by land as well as by water, do you anticipate a still further pressure on you in the way of your business?—I do. I am connected with coaching with Mr. Horne, whom I have heard examined, and I can find there it makes a very great difference to the public—the mode of travelling; they will go a circuitous route to get to the steam, and avoid coming on our road, in consequence of the cheaper rate of travelling.

203. You are connected with coaching, as well as being in the posting line?—I am. If I were not connected with coaching, which some years ago cost me a very great deal of money, and I should sacrifice to an enormous amount to give that up, I could not support my posting establishment.

204. Does the same remark that you made with regard to posting apply to the coaching; is the business in that line diminishing also?—Very greatly.

205. You heard the examination of Mr. Horne, and you of course concur with him as to the rate of duty which you pay upon coaching?—Yes, upon coaching; I concur in every thing Mr. Horne said with respect to that.

206. Have you the same number of coaches running that road that there were when you were first established at Alcombury-hill?—Yes, there is the same number; there is one short coach or two laid down, but there is another put on from Lincoln; I think there is about the same number of coaches that there has been for the last ten years.

207. Is not the business equally profitable, then?—No.

208. Have you lowered the fares?—The fares have been obliged to be lowered in consequence of the cheap conveyance by steam; they will branch off to take a route any where to get by steam, rather than travel by coaches, because, from the price of provender, and the enormous prices that we are obliged to give for horses, we cannot carry them at the rate; it is impossible. During the time I have lived on the road, I have known, that if we have not had much posting on the road for several nights and days, our stable has been full of horses; noblemen's horses, travelling with their own carriages from north to south, coming up; but now they all go by steam. There is scarcely an establishment comes up by the road; and when we used to have them up the road, if our house company was short, or we had a bad day in posting, perhaps we might have ten or a dozen or twenty noblemen's horses in the stables to assist us in our business.

209. In fact, many of those carriages and horses also, which used to travel up by the road, are now conveyed by steam?—Now conveyed by steam.

210. Do you conceive that you suffer a considerable grievance by being charged upon your coaches upon the number you are licensed to carry, instead of those actually conveyed?—Yes, I do.

211. Do you agree with Mr. Horne as to the proportion carried to those for which your coach is licensed?—Yes, I do agree with what Mr. Horne said on that head. With respect to the tax upon each person travelling, I certainly would not seek to have the burthen taken from my own shoulders and placed on another's; but unless we are put upon a footing, so that it will enable us to convey noblemen and gentlemen, and all those travelling direct from north to south, I have no other business but that of a lone house, which depends entirely on the nobility and gentry sleeping, no other trade or business but that of occupier of the soil; I have no other chance, and if I could not use my own provender that I grow upon it I could not live at my inn.

Mr. John Warcup.

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212. Then all you desire is, that you should be put upon an equality, either by putting a tax on the other means of conveyance, or by reducing that upon yours?—I should say, to reduce the duty upon posting would enable me to compete with the steam.

213. You have already stated, you think that taking off the post-horse duty would enable you to post at 1s. a mile; did you not state that?—No; it was the former witness; but I would state that I would sooner have the duty taken off on account of the vexatious mode of collecting it; I would sooner suffer to have the duty taken off altogether, and post at 1s. a mile, than have it continued and collected as it is.

214. Of course a reduction of the mileage duty to one-eighth of a penny instead of one-fourth as at present, would enable you materially to diminish the fares upon coaches?—It would make some difference, but it would not be sufficient to relieve it, in my opinion.

215. Are you not aware that that is what the railway companies pay, one-eighth of a penny per mile on the passenger conveyed?—That is on each person conveyed; but a coach must pay its duty, whether there are passengers or no; when I put my horses to the coach at my door, if I have not a single passenger, I must pay the duty up and down, just the same as if I carry passengers.

216. Has the recent change from the farmers to the excise been favourable or vexatious to you as a postmaster?—We got some relief; if it had been collected in the first instance, as it was intended to have been done by the Commissioners of Excise, it would have been very vexatious, so much so, that I think several innkeepers, sooner than have submitted to it, would have given up their occupations. That is my opinion; I believe they would.

217. If it had been collected as it was first intended?—As it was first intended, but we got relieved partly.

218. Explain to the Committee in what you got relief?—So that they take it once a week, and they give us three days to make up our book, from the Saturday until the Wednesday.

219. What was the other way?—That they were to come in every day and every hour if they pleased, just as they thought proper, and come into our private room or bar, or wherever it might be that our books were kept, which, in a situation like mine, must be kept in my bar, and our own private business could not be carried on if we had the excisemen coming in every day, or twice a day, if he thought proper, to examine our books and take an account of our tickets, and every thing to our very great annoyance; but now it is not so bad as it would have been if that had been the case.

220. Do you complain of any grievance with regard to the tickets?—Oh, yes, a very great grievance it is with respect to the tickets.

221. Explain how?—Inasmuch as this; I explained to the Commissioners before, when I was examined on the deputation, that I had an order for four horses in the night, and at what time I did not know; the ticket was made and given to the ostler for four horses going to Newmarket; instead of four, the job came with a pair; the four-horse ticket by some means, when I inquired, had gone on with a pair; the ostler had sent a pair-horse ticket, but the boy, who was first turn, had taken the four-horse ticket; and in the event of their going the journey and coming back, and not thinking, because I had never been subject to that regulation, the four-horse ticket was lost; according to this regulation I should have 4s. to pay, and no wish to defraud government in any way whatever, because it went with a pair, and the pair-horse ticket was delivered at the gate.

222. Can you suggest any improvement with regard to this matter of the tickets?—That we should be at liberty to have the tickets, and send them as chance may happen; and if the boys lost them they would be totally lost, and an end of it.

223. Without being obliged to account for them?—Yes.

224. You do not consider it is any security to the revenue?—Never; no check upon us whatever.

225. But a great vexation to postmasters?—Yes.

226. Is there any other suggestion you wish to make to the Committee is regard to your business?—Merely that I think nothing can save me, and men situated like myself, but a total abolition of the duty to enable us to increase our business on the road; for I should say gentlemen in the north would travel from north to south more frequently, and perhaps, at times of the year when the business was so very dead, that we should have, by having an opportunity to compete with the steam, a certain number of gentlemen who would travel down the

read

road, perhaps three times a year instead of once or twice a year, or going by steam so frequently.

Mr. John Worsop.

31 May 1837.

Mr. Thomas Fagg, called in; and Examined.

Mr. Thomas Fagg.

227. *Chairman.*] YOU are extensively connected as an owner of stage-coaches, are you not?—I am.

228. On what lines principally?—On the Dover line, on the Western line, and likewise slightly on the Northern line.

229. Do you find that your business has lately been increasing or diminishing?—Diminishing materially.

230. To what do you attribute this diminution?—Principally to the competition of steam by water.

231. Can you give the Committee any statement as to the diminution upon any of the lines of road with which you are connected?—With regard to the Dover line of road, I should say that within the last seven years the remunerating earnings of the coaches have diminished nearly one-half.

232. Have any coaches been laid down in consequence?—No; but we had a meeting a few evenings since; we could not exactly come to terms, but a plan was proposed to diminish one-third of the coaches on the road altogether. There are now nine coaches and a mail by day and by night to Dover, and we proposed to reduce three coaches. I am speaking of double coaches; that is to say, a coach up and down every day. I should state that a number of coaches both to Margate and Ramsgate have been discontinued.

233. How many coaches run to Margate and Ramsgate now?—Only one direct London coach.

234. Are you aware how many there were formerly?—They have been discontinued some years, and my recollection will not serve me as to how many there were; more, I should say, to Margate and Ramsgate than to Dover.

235. *Mr. Parker.*] No reduction of tax would keep those coaches on their legs, I should suppose?—I should apprehend it would, at least the greater portion of them.

236. But the Ramsgate and Margate, where the competition of steam is so very active?—But that competition at present, I should say, is unnatural, inasmuch as they are carrying (I cannot, of course, enter into their speculations) at a ruinous rate, when you speak of 1s. 6d. and 1s. from Ramsgate to London.

237. *Chairman.*] Would a reduction in the amount of duty enable you to keep up some of these coaches, which you now contemplate laying down?—Yes, I think it would; I should state that there was one coach to Dover discontinued last autumn; there were ten coaches, now there are only nine, and we purpose to reduce them to six.

238. If the mileage duty were altogether abolished, do you conceive you would be able to carry on a competition with the steam-power?—Yes, by water; but I should think we should be more benefited if half our duty were taken off, and a proportionate duty placed on steam by water; our trade to Dover is affected by the extraordinary competition by water at the present moment to Ramsgate and Boulogne.

239. *Mr. Parker.*] But, in your views on an amelioration of trade, you can never leave out of account the great tendency there is now for improvements in machinery to go by water; you cannot leave out of account the absolute certainty that steam must continue?—Steam must continue, but it has been so many years now in operation and in practice that there may be slight improvements, but not to the extent there was formerly when steam was first established.

240. *Chairman.*] Do you conceive that if the line of railway for which a Bill has been obtained from Parliament from London to Dover were complete, it would annihilate the coaching trade altogether?—Speaking generally, yes; there might be one coach left.

241. Do you imagine that if the duties were abolished, you could compete with the railway in a direct line of road?—Certainly not.

242. Do you conceive that upon parallel lines of road, which would be to a certain extent affected by the railways, a reduction or abolition of the duty would enable you to continue to run, whereas, if the duties remain at their present rate, you will be obliged to put down your coaches?—I think that in many cases, if the duty were reduced or altogether abolished, we should be enabled to maintain coaches to towns and situations not very remote from the railways. Within 20 or

Mr. Thomas Fagg.

31 May 1837.

30 miles on the northern road I am connected with the mail to Louth, and with the Stamford coach, and lately, I should say, in consequence of steam principally, we have reduced one whole coach to Stamford; that is to say, sunk two coaches into one between me and Mr. Horne.

243. And you contemplate a still greater diminution of the coaches from the extension of steam conveyance?—Certainly; I was about to state that if our present duties continue, and the railway from London to Birmingham is completed, that Stamford, although 40 miles from the line of road, both as regards expense and time of travelling, parties will go from Stamford to Northampton to join the northern railroad, and thus save time and expense in coming to London.

244. Then in fact all you have to suggest is, that you should be put, in point of taxation, upon an equal footing with steam conveyance?—Just so; there are one or two things that press rather hardly upon us, which I think the Legislature can very easily remove; one we have already prayed for, but we have not obtained the boon we asked, that is, an extra passenger outside, and that the gradation of duty should be altered so as to increase the number of passengers by one, inasmuch as by one Act of Parliament we are entitled to carry, by a certain description of conveyance, a four inside coach, 12 outsiders; whereas the Act of Parliament which regulates the duties states that for a certain sum of money we may carry 15 passengers, four and eleven, leaving one seat vacant.

245. What would you suggest ought to be the scale?—The scale I should suggest should be seven instead of six, and particularly seven, inasmuch as by our mail-coaches we are compelled to pay a duty for nine passengers, and we can only carry seven; the government has regulated us to take four inside and three out only.

246. Then do you suggest that the scale should run from four to seven passengers?—Yes.

247. From seven to ten?—From seven to ten.

248. From 10 to 13?—From 10 to 13.

249. And from 13 to 16?—And from 13 to 16.

250. You conceive this would be a considerable relief to the coach proprietors?—It would be a considerable relief to the coach proprietors, because we cannot, I should imagine, have our duties regulated the same as by the railroad conveyance; we are obliged to take out a license for a certain number of passengers, whether we convey them or not.

251. Explain to the Committee how this additional passenger would act as a relief?—In the summer time, when we have a glut of loading, we should then be enabled to carry the extra passenger, and the number contemplated for the coach to carry by the Legislature for the same duty as we now pay for the one less passenger. There is one other suggestion I should wish to make, and that is some little alteration in the regulation with regard to an alteration of the license; at present, if we consider that we should be enabled to book a larger number of passengers than usual, we go to the Stamp-office, and we, by paying a shilling, alter our license to a larger number, but we must do so before the coach starts, and if the coach starts late in the evening, six or seven o'clock, we must alter it three or four hours before the coach starts, whereas frequently the passengers come in almost at the last moment, although we have plenty of room by the coaches to take them, for in the winter time particularly we reduce our license perhaps to eight outsiders, and in some cases to five outsiders; and suppose half a dozen passengers should come in and propose to go, we cannot take them without infringing the Act of Parliament, and subjecting ourselves to Exchequer processes.

252. Then you propose that you should be permitted to alter your licenses within a certain number of hours after the coach started?—Yes, or a day or two.

253. Would not this give an opportunity for an evasion of the duty?—I am not aware that it would.

254. Do you conceive it would be a great advantage, were it possible that you should be charged upon the number of passengers actually carried, instead of that for which your coach is actually licensed?—A very great advantage.

255. Do you imagine, from your knowledge of stage-coaches, that such a method is practicable?—I should fear that it was not practicable.

256. Have you ever considered any mode of composition or otherwise by which you might be put upon an equality with the railway coaches in regard to the mode of charge?—I have not.

257. Do you conceive that a composition would be practicable with the stage-coach proprietors?—In many cases I think it would.

258. In

258. In what cases do you think it would be practicable?—In most of the long stages running long distances. We would show the government, by a reference to our books, the average number of passengers that we have been in the habit of taking throughout the year. That has been already ascertained to be nine, we pay in the winter time generally duty for eight and three, which is eleven, and in the summer time four and eleven, and yet the average does not exceed nine passengers in and out.

259. And you think that from these data a basis might be obtained upon which a composition might be effected?—Yes, certainly.

Mr. Thomas Fagg.

31 May 1837.

*Lune, 5 die Junii, 1837.*

MEMBERS PRESENT:

Mr. Gillon.  
Mr. Dugdale.  
Sir Harry Verney.  
Mr. Loch.

Sir George Sinclair.  
Mr. Parker.  
Sir Thomas Fremantle.

MR. GILLON IN THE CHAIR.

Mr. Joseph Hearn, called in; and Examined.

260. *Chairman.* ARE you a proprietor of stage-coaches and waggons?—Yes.

261. On what roads do you principally trade?—To Birmingham, Boston, Portsmouth, Southampton, Leamington and Banbury by coach; by waggons to Banbury, Buckingham, Shrewsbury Boston, Spalding, Peterborough, Louth, and other places in the counties of Bucks and Herts.

262. You are subject to a certain amount of taxation on the conveyance both of your passengers and stores, are you not?—Yes, we pay a duty for our horses; we pay 10s. 6d. a horse, and also for passengers by waggon.

263. You pay a duty of 10s. 6d. on each horse that draws the waggons, and you pay the mileage and other duties that other stage-coaches pay?—Yes; and we pay a duty of 2l. 10s. a year upon our waggons that carry passengers.

264. You pay no mileage duty on waggons conveying passengers?—No.

265. Do you conceive you are interfered with by steam in the prosecution of your business?—I shall be very much.

266. Both as a conveyer of passengers and goods?—Both.

267. Has the business of stage-coaches not been so remunerating within the last five or six years as it formerly was?—Certainly not.

268. Do you anticipate that, from a further extension of steam conveyance by land as well as by water, your business will be still more seriously interfered with?—There is no question about it.

269. Do you think you will be able to run your coaches at all upon the Birmingham road?—I think not; my coaches running to Aylesbury and Tring, Berkhamstead and Watford, must be withdrawn, I expect, next month, when the railway opens.

270. Has your conveyance of goods to Boston, and other places similarly situated, been materially interfered with by the steam conveyance by water?—We have not had steam there for more than about two months; it has not answered very well, and has not affected us much at present.

271. Do you consider that you pay other taxes on your animal power as well as the 10s. 6d. you allude to; for instance, the consumption of taxed corn, which is produced by taxed labour?—For every thing we consume we pay a tax.

272. You have stated that a steam-boat has lately been established to run from Boston?—Yes.

273. Do you not anticipate that that will materially interfere with your business as a carrier of goods?—I think it will ultimately; it is new in its progress at present.

274. And you conceive also you are not carrying on your business on a footing of equality, in consequence of the taxation to which you are subject, and from which others are exempt?—Certainly.

275. What alteration would you suggest to put you on an equality with your steam

Mr. Joseph Hearn.

5 June 1837.

*Mr. Joseph Henry.* steam competitors by land and water?—That they should pay a duty, as we do, for passengers.

5 June 1837.

276. It would equally serve your purpose if the duty was removed from you?—It would have some effect, of course.

277. Would it not put you on a perfect equality, if the duty were removed from you?—I apprehend it would.

278. It was stated to the Committee the other day, that coach proprietors would not be able to compete with railways upon a direct line, even if they were exempted from all duty, but that with coaches running upon parallel lines at some distance from the railway, a reduction of the duty would enable them to keep up coaches, which otherwise must be put down; do you agree in that opinion?—I do.

279. *Mr. Parker.*] Are the apprehensions you entertain yourself, entertained generally by the body to which you belong?—I think they are.

280. Your means of communication with the trade generally enables you to form an opinion as to the way in which they view these changes?—They all appear to be of the same opinion.

281. *Chairman.*] Would you be able to convey your goods more cheaply to Boston and other places, if the 10s. 6d. duty were removed from your horses?—I should think not; it is hardly sufficient; it would not make such a difference as to warrant us in making a less charge per cwt. or per ton.

282. Have you any other suggestions that you wish to make to the Committee?—No.

283. *Mr. Parker.*] Is there any thing connected with the present mode of collecting the duties, in which you could suggest any improvement?—No.

*Mr. John Whistley*, called in; and Examined.

*Mr. J. Whistley.*

284. *Chairman.*] YOU are proprietor of the Greenwich stages, are you not?—Yes.

285. Have you found your business materially interfered with by the competition of steam-power, both by land and water lately?—Yes.

286. Have you applied to the Treasury for leave to compound?—Yes.

287. For what reason did you make that application?—Because I understood the railway company had been allowed to compound.

288. Are there the same number of stages running to Greenwich as used to run formerly?—No.

289. Within what space of time has a diminution taken place?—Within this twelvemonth.

290. The principal diminution has taken place within twelve months?—Yes.

291. What is the principal cause of that diminution?—The heavy expenses, and the cheapness with which they are conveyed by the other carriages.

292. Have there been any new steam-boats put on within the last twelvemonth?—Yes, there were four new ones put on on the 25th of March, and there are now nine running to Greenwich, besides an extra one. There is the New Greenwich Company and the Old Greenwich Company.

293. Where do they ply from in London?—I think from Nicholas's Wharf, and some from Dyers' Hall Wharf. The New Company go from Dyers' Hall Wharf.

294. Do not some of the steam-boats also run from the west end of the town?—Yes, to Dyers' Wharf. This New Company at Greenwich run their boats, some part of them, to between Westminster Bridge and Waterloo Bridge, to Hungerford Market, I believe.

295. Can you state the number, or nearly the number, of coaches that have been put down within the last year?—About 16 in all, I think.

296. You have stated that the cause of this was the heavy taxation to which you were exposed, and from which your rivals were nearly or entirely free?—Yes.

297. Have you received any reply from the Treasury to your application?—I have not.

298. *Mr. Parker.*] Supposing the tax were equalized, supposing the same tax was put upon persons travelling by steam that is now paid upon your stages, would you be able to maintain competition?—Not where the line is direct, I should think.

299. *Chairman.*



299. *Chairman.*] If you were relieved from taxation, or if the taxation were equalized, do you think that some of those coaches which have been put down would be resumed?—I think they would.

300. In fact, it is only to an equalization of taxation that you can look as a remedy. You have no other remedy to suggest?—No, not at present.

301. Do you apprehend you will be obliged, if matters go on as at present, to put down some of those coaches which are now running?—Yes.

302. You pay the same mileage duty upon the short stages to Greenwich as other coach proprietors do, do you not?—Yes.

303. And it is the heavy amount of that duty of which you principally complain?—Yes.

304. Have you any calculation how much you pay in mileage duty per annum; how much have you paid during the last year?—I should think upwards of 4,000 *l*.

305. How long has the railway been in operation?—It was opened in November last, up to the south foot of London Bridge.

306. Are there stages that now supply the unfinished part of the railway?—One-horse vans.

307. In fact, you consider that you would require to be relieved of this 4,000 *l*. duty, before you could start on an equal footing with your opponents?—I should think so.

308. Do you consider it would be a great accommodation to the public, were they enabled to travel by these stages at a reduced rate of charge?—Yes, we have been obliged to reduce the prices.

309. If the mileage duty were reduced by one-half, would you be able to diminish your fares?—We have reduced them very nearly one-half, to compete with the others.

310. The question is, if the mileage duty were reduced one-half, would you be able to make a still further reduction upon your fares?—Yes.

311. How much do you calculate you pay in duty per passenger upon the passengers whom you convey to Greenwich?—The number of passengers conveyed by the city coach latterly has averaged 60 per day, and the duty paid upon those 60 passengers is 10*s*. and upwards, which averages, I think, about 2*d*. a passenger.

312. This arises from the circumstance that you are charged upon the number you are licensed to carry, whether your coach is full or empty?—Yes; then the turnpike toll between London and Greenwich is, in addition to that statement, about one-seventh.

313. Have you any other suggestions to make to the Committee that you think would, if adopted, be of benefit to your business?—There is another small tax of 1*l*. 5*s*. 6*d*. for every man who drives.

314. You have also to pay 5*l*. for a license for your coach?—Yes.

315. How do you manage to provide for a run upon the road on particular occasions?—By the number of plates which we have.

316. Do you pay duty on each of these extra plates?—We pay 5*l*. for the license, and also every time we use them at so much per mile.

317. You pay this 5*l*. if you use them only one day?—If we only use them one day.

318. In fact, the only relief to which you look is a diminution of taxation, which would put you on an equality with the other modes of conveyance which compete with you?—Yes.

Sir John Hall, Bart., called in; and Examined.

319. *Chairman.*] YOU reside in the county of Berwick, do you not?—I reside in the county of East Lothian, in the immediate neighbourhood of Berwickshire. I am a trustee in the East Lothian Trust, the Berwickshire Trust, and the North Durham Trust. It is a part of Northumberland apparently that is called North Durham. The whole is a coast line of road.

320. You have paid a good deal of attention to the management of the turnpike trusts in your immediate neighbourhood?—I have paid a good deal of attention in Berwickshire; I am almost the only manager of the line about 20 miles from Berwickshire.

321. Have you found the traffic diminished of late years?—Very much, in consequence

Mr. J. W. Bentley.

5 June 1857.

Sir J. Hall, Bart.

Mr J. Hall, Bart.

5 June 1837.

consequence of the steam-boats. There was a large debt incurred in order to make a great improvement in Berwickshire, by avoiding the Bridge of Lunan-muir; and it is with the utmost difficulty we can pay the interest of that debt, and keep the road in good order, in consequence of the diminution of posting and stage-coach business, which we attribute in a great measure to the competition of steam-boats, which pay no duty, while the duty on the other modes of conveyance is extremely heavy.

322. Looking at the probable further extension of steam conveyance by land as well as by water, do you apprehend very serious injury to the roads with which you are connected?—I cannot imagine their holding their ground; I do not believe they would be able to pay the interest of their debt, and to keep the roads up.

323. Have the road trustees any prospect of profit as trustees?—No, certainly not.

324. Do they not frequently in Scotland incur personal liability for the benefit of the roads?—Invariably they did, I believe, till very lately.

325. By becoming security?—Yes; that is the case in the two Scotch trusts I have mentioned; in the English one (North Durham) it is not the case.

326. Are you aware that railway companies are incorporated as carriers, as well as farmers and owners of the road?—I have understood so.

327. Do you conceive that the power they possess, as an incorporated company, of running toll-free on their own road, must be the means of deterring other carriers from competing with them, and that they have thus a virtual monopoly of the railroad?—Yes.

328. Do you conceive that it is unfair to increase these powers and advantages, already so dangerously large, by a partial system of taxation?—Undoubtedly.

329. You are aware that all animal motive power is taxed?—I believe so.

330. You are aware that every horse employed in draught pays a duty to Government of 10s. 6d.?—I have understood so.

331. Is not animal power previously taxed by the consumption of taxed commodities, as taxed corn, which is produced by taxed labour?—Certainly.

332. Do you not conceive it would be proper, if any favour were shown, that it should be afforded to that power which already pays taxes in a different shape?—Undoubtedly.

333. Looking to the monopoly to which you have already referred, which is created by railway Acts, do you conceive it of essential importance to the public, for the sake of competition, that the old lines of communication should be preserved?—I think, upon the principle of fair play and justice to the public, they should be preserved.

334. Is not this the more necessary from the fact, that although steam conveyance on railways is very desirable for persons passing from one distant point to another, yet, for intermediate points and short distances, they must be necessarily of comparatively less advantage?—Certainly.

335. What remedy would you suggest for the purpose of putting the roads with which you are connected on a fair footing of equality with the other conveyances now in use?—We should be perfectly satisfied if the heavy duties on land travelling were taken off; in the event of that not being practicable, we think it would be better that there should be a somewhat similar duty on steam-carriage and steam-boat travelling.

336. Have you ever directed your attention to any scheme for taxing steam-power in the conveyance of passengers?—I did direct my attention to it some time back, and it occurred to me that there might be a moderate tax easily levied upon steam-travelling, upon this principle, that where there was a road by land as short or shorter than that by sea, it would be fair that the steam-boats should pay a reasonable tax; but that where there was an island or a peninsula, in that case the tax upon the steam-boat might be modified. With regard to steam-boats going to an island, as the Isle of Wight, or the islands of Scotland, or a peninsula such as that in Fife, there might be a modification; but where there is an equally direct or shorter mode by land, it would be fair that the steam-boat should pay a reasonable tax.

337. Do you propose to levy the tax upon the horse-power, or upon the passengers?—I never entered sufficiently into particulars to be able to answer that question. I would rather leave that to practical persons to determine.

338. You

338. You are aware that there is a 5*l.* duty upon each stage-coach, and a duty of 5*l.* 5*s.* upon each chaise?—I understand so.

339. Also a duty of 3*l.* 10*s.* upon two-wheeled carriages?—I have understood so, and it is considered a very great hardship.

340. Do you conceive that these duties prevent carriages being kept for the accommodation of the public at villages and stages upon great lines of road, where you may be set down without the means of travelling across the country to your destination?—Undoubtedly; I am aware of that being the fact in many instances.

341. It is hardly necessary to ask, whether it would not be a great accommodation to the public, were such conveyances kept?—Most certainly.

342. Do you think the removal of those duties would tend very much to the establishment of such conveyances?—Undoubtedly.

343. In fact, if the duties continue the same as at present, with the probable increase of steam conveyance, you anticipate nothing but ruin to the trusts with which you are connected?—Most certainly, very great difficulty.

344. Will not this act as a very great hardship, not only on the public in general, but upon those gentlemen who have become bound for the debts of the trust, with no view to their own individual interest, but to the promotion of the public advantage?—I should think it would act as a very great cruelty and injustice to those gentlemen who have become bound in the manner to which allusion is made, and it would be an injury to the public in so far, that improvements that would undoubtedly have taken place have been kept back by the circumstance of the introduction of steam-power. There is a very great improvement which would have taken place in East Lothian in avoiding the Pen Craig Hill, which is a very dangerous hill. A road would have been made round it, but it was suspended in consequence of the quantity of steam navigation, and also a threatened railway through the country; and in Northumberland there would have been a great deal of improvement, by which the public would have greatly benefited, which has been suspended in consequence of the introduction of the low rate of travelling by steam-boats, and the threat of establishing railways.

345. Do you anticipate, that were the taxation on the different modes of travelling equalized, a portion of that traffic which has been removed from the roads would again return to it?—I have no doubt of it; for it is a matter of calculation, that if either the travelling by posting or coaching were cheaper, or the travelling by sea were a little dearer, the generality of people would rather go by land than water.

346. Do you not anticipate, that were the taxation on travelling diminished, there would be a great increase of travelling among the community?—Undoubtedly.

347. And it is scarcely necessary to ask whether, in a commercial country like this, you conceive this would be one of the greatest advantages the public could receive?—I have no hesitation in saying I believe it would.

348. Have you any other suggestions to make to the Committee?—No; I may perhaps remark, that a vast number of carriages are sent down by sea to Scotland which would otherwise go down by post-horses, and consequently pay the posting duty.

349. The same observation will apply to the conveyance of carriages upon railways?—Yes.

Mr. Richard Smith, called in; and Examined.

Mr. Richard Smith,

350. YOU are the assessor of stage-coach duties?—Yes.

[*The Witness delivered in the following Returns.*]

#### GREAT BRITAIN.

A RETURN of the Amount of Post-HOUSE DUTIES in the Three Years to the 31st January 1837.

Year ended 31st January 1835	-	-	-	£. 226,480	-	-
" " 1836	-	-	-	226,480	-	-
" " 1837	-	-	-	231,040	-	-

Accountant and Comptroller General's Office  
Stamps and Taxes, 31 May 1837.

Mr. Richard Smith.

## A RETURN of the Amount of ASSESSED TAXES ON CARRIAGES let to Hire, with Post Horses, in the Three Years to 5th April 1836.

5 June 1837.

Year ended 5th April 1834	-	-	-	-	-	£. 35,843	-	-
" 1835	-	-	-	-	-	36,372	5	-
" 1836	-	-	-	-	-	36,823	10	-

The Return cannot be continued to the 31st of January 1837, the necessary Returns not having yet reached the office.

Accountant and Comptroller General's Office  
Stamps and Taxes, 31 May 1837.

## A RETURN of the Amount of LICENSES to POSTMASTERS, in the Three Years to 5th January 1837.

Year ended 5th January 1835	}	-	-	-	-	£. 2,370	-	-
" 1836								
" 1837								

Accountant and Comptroller General's Office  
Stamps and Taxes, 31 May 1837.

## A RETURN of the Amount of ASSESSED TAXES ON DRAUGHT HORSES, in the Three Years to the 5th April 1836.

Year ended 5th April 1834	-	-	-	-	-	£. 63,547	11	6
" 1835	-	-	-	-	-	69,832	18	-
" 1836	-	-	-	-	-	59,811	2	6

The Return cannot be continued to the 31st January 1837, the necessary Returns not having yet reached the office.

Accountant and Comptroller General's Office  
Stamps and Taxes, 31 May 1837.

## A RETURN of the Amount of ASSESSED TAXES ON STAGE COACHMEN and GUARDS, in the Three Years to the 5th April 1836.

Year ended 5th April 1834	-	-	-	-	-	£. 3,237	10	-
" 1835	-	-	-	-	-	3,397	10	-
" 1836	-	-	-	-	-	3,708	15	-

The Return cannot be continued to the 31st January 1837, the necessary Returns not having yet reached the office.

Accountant and Comptroller General's Office  
Stamps and Taxes, 31 May 1837.

## AN ACCOUNT of the DUTY received on STAGE CARRIAGE LICENSES, in the Three Years ending 5th January 1837.

Year ending 5th January 1835	-	-	-	-	-	£. 19,746	7	-
" 1836	-	-	-	-	-	19,894	8	-
" 1837	-	-	-	-	-	20,113	16	-

Assessor's Office Stage Coach Duty, }  
31 May 1837. }

R. Smith,  
A. S. C. D.

ALL ACCOUNTS, showing the amount of MONEY RECEIVED (Borrowed) in Great Britain, in the Three Years ending 31<sup>st</sup> January 1875.

[illegible]

ALL ACCOUNTS showing the Amount of Taxes collected from the Poll-tax Register Commencing on 1<sup>st</sup> January, for the Three Years ending 31<sup>st</sup> January 1876

No.	NAME of RAILWAY COMPANY.	Amount of Income Tax paid, on the rate of 1d per £100 for every £100 Fares received.			Total Amount of Income Tax paid.	Amount of Corporation paid.			Total Amount of Corporation paid.	Amount of Income Tax paid on the rate of 1d per £100 for every £100 Fares received.
		1894	1895	1896		1894	1895	1896		
1	London and North-Western	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
2	London and South-Eastern	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
3	Great Northern	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
4	Great Eastern	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
5	London and Birmingham	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
6	London and Chatham	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
7	London and Dover	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
8	London and Fenchurch	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
9	London and Ipswich	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
10	London and Manchester	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
11	London and Tilbury	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
12	North Devon (Wigan and Preston)	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
13	North Devon and Somerset	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
14	North Devon and Exeter	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
15	North Devon and Plymouth	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
16	North Devon and Exeter	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
17	North Devon and Exeter	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
18	North Devon and Exeter	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
19	North Devon and Exeter	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2
20	North Devon and Exeter	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2	£ 10 2	£ 10 2	£ 30 6	£ 10 2

Mr. Richard Smith.

5 June 1837.

351. From your official situation, are you perfectly cognizant of the taxation on all the different modes of communication throughout the country?—More particularly with regard to the taxation of stage-coaches, which only falls immediately under my observation; the other I have merely a general knowledge of.

352. That taxation upon stage-coaches is unequal at present, comparing animal as a motive power with steam, is it not?—Decidedly so; the rate of taxation upon travelling by railroad is the eighth of a penny per mile; the average rate of taxation on travelling by stage-coach is one farthing per mile per passenger; the number of passengers charged is according to the license in the stage-coaches, and according to the number actually carried on the railroad; the actual rates upon stage-coaches are about a halfpenny for every three passengers; the increased rate arises from their not carrying the full number of passengers.

353. Several railways have had the additional advantage, have they not, of compounding for their duties at a considerably reduced rate from what they would have paid upon the passengers actually carried?—Yes; I understand that the ground of that allowance is, or rather was, that the railways might not be put down in the first instance, that they might be encouraged in the first instance.

354. Do you think it would be practicable to permit the coach proprietors to compound in the same way?—I have often thought upon that subject, but have never been able to discover any means by which such a composition could be entered into with advantage to the revenue, or fairness to the general body of the proprietors. The Commissioners have at present a power to compound under the present Act.

355. What would you suggest as the best means of equalizing the duties on the different modes of conveyance?—As a matter of principle, I should say that all taxation on internal communication is bad; but it being necessary to have a revenue, the only means of obtaining that fairly will be by equalizing the rates, and imposing taxes on those modes of communication upon which there are no taxes at present; from my communications with the coach proprietors, I find that the untaxed steam-boats are with them a subject of continual complaint.

356. As far as concerns railway competition, do you think any means could be adopted of charging the railway companies upon the number their coaches are licensed to carry?—From all that I can understand of the nature of the traffic upon the railways, it would be impossible to do that with any degree of fairness as it respects the companies, owing to the vast numbers which are sometimes carried, and the small numbers which are carried at other times.

357. Do you conceive that the checks which the board have upon the number actually conveyed on the railways are sufficient for the protection of the revenue?—I should say, so far as my own observation goes, the board have exercised no practical check, but have depended entirely upon the returns of the proprietors; the accounts of the proprietors and the books of the companies are open at all times to their inspection, and an efficient inspection ought certainly, and I should have no doubt would ultimately be made of those accounts, with occasional checks upon the runnings of the coaches or carriages; but it is very difficult indeed to establish an efficient check upon the number of persons actually carried; the principal security the revenue has, appears to me to be, that the parties who must agree and consent to carry on any fraud would every now and then be liable to impeach the proprietors, who alone would be benefited, and are not the immediate persons rendering the account; the proprietors are the parties who would be benefited in the general way; the persons who must necessarily be trusted to render the account are their servants; the account is also kept, as showing the source from which the profits of the company must arise.

358. Then, so far as railway competition is concerned, how would you recommend that the duty should be equalized?—To place them on an equality, I think it would be necessary to charge the railway companies with a halfpenny for every passenger for every four miles, or fraction of four miles, instead of the present rate, which is a halfpenny for every four passengers per mile. I would then charge the stage-coach proprietor a halfpenny for every four sittings prepared in and upon his carriage, per mile or fraction of a mile.

359. There

359. There would still remain the charge of 5*l.* per license, and the assessed tax upon the coachman and guards; would you not recommend that these should be removed, in order to put the two on an equality?—The tax upon the license the coach-masters in general at present in existence would not wish to be removed; for, so far as it operates, it gives them a monopoly to the extent of 5*l.*, and, under the peculiar circumstances under which their trade is carried on, they consider it a defence against the setting up of persons who have not even 5*l.* of capital to begin with. The circumstance which gives rise to that is, that the carriages and horses may all be milled; they would rather prefer that the tax should be heavier.

360. Would not the public benefit by the removal of that monopoly in the establishment of competing coaches?—Decidedly, so far as that sum of 5*l.* would go; but I question whether the advantage to the public would be ultimately as great as the injury to the proprietors, and also to the revenue, by the loss of the duty which would be collected by runaway proprietors.

361. Could a license be imposed on the railway coaches which would obviate that inequality?—I should think that a tax might be imposed on the railway companies, which would obviate that at the end of each year, by estimating what quantity of coaches they would have employed for the number of trips to carry the number of passengers.

362. The assessed tax upon coachmen and guards would also require to be removed, to put them on an equality, would it not?—I am not aware whether the railway companies pay any tax on their engineers corresponding at all to that; but if not, it would.

363. There is another competing steam-power, namely, that by water; have you ever considered any method of taxing that mode of conveyance?—The frequent complaints that have been made to me by the proprietors of stage-coaches of the hardship to which they have been subjected, has directed my attention to that subject. I have considered that a taxation, according to the tonnage of the vessel, would interfere with the carriage of merchandise; that a fixed taxation is necessarily unequal as it respects different places; that it is not possible to license them for a specific number, because almost any boat that can be constructed may easily carry a much larger number, and a hardship would occur if they were prevented from so doing; I have therefore considered that a tax might be levied upon the number of passengers conveyed, and that that rate might be similar to that proposed to be imposed upon travelling by steam upon railways, namely, a halfpenny a passenger for every four miles, or fraction of four miles; that the distance should be calculated upon the land distance between the two places, except when the distance by water is the shorter of the two; that the tax might easily be levied by stamping the tickets at present used for the collection of the fares. I have prepared what appears to me to be the necessary heads for a Bill for a tax on the conveyance of passengers for hire by water, which I beg leave to hand in to the Committee.

#### PROPOSED HEADS of a BILL for a TAX upon CONVEYANCE of Passengers by Water.

##### HEADS, &c.

Vessels chargeable to be called Packets.

That all vessels engaged in the conveyance of passengers for hire by water, when impelled by any other means than sails or manual labour, be, for the purposes of this Act, called Packets.

Grant of duties.

Powers to the Commissioners to provide stamps, &c., for denoting duties on licenses and tickets.

Packets not to be employed without license.

Penalty for employing them without license, 1*l.* each trip.

By whom and where licenses shall be granted.

Persons applying for licenses to make requisition in writing.

That the duties mentioned in the Schedule be granted on all packets plying between places in Great Britain, and shall be under the management of the Commissioners of Customs.

Mr. Richard Smith.

Requisition to express—

5 June 1837.

Wilful errors in requisition to be punishable by fine and imprisonment.

Particulars to be expressed in license.

Copies to be kept.

Copies to be accessible.

Certified copy to be evidence.

License to be renewed.

License may be altered.

Mode of discontinuing license.

Number of license to be painted—

Duty to be paid, by whom.

Proprietors to give security for payment of duties.

Duty to be paid, when.

Duty to be paid, where.

Parties licensed to provide and fill up check tickets for collection of fines and duty.

Tickets to be stamped.

Forging stamps punishable with fine and imprisonment.

Forged stamps may be seized.

Fraudulent possession of forged stamps punishable with fine and imprisonment.

Stamps may be issued on credit.

A stamped ticket to be delivered to each passenger upon paying his fare.

Penalty for neglecting or refusing to deliver stamped ticket.

Penalty for using a stamped ticket a second time.

Stamped ticket to be delivered up on passenger leaving the packet.

Penalty for refusing to deliver up ticket.

Inspectors to be allowed to go on board and collect tickets.

Commissioners may establish signals of communication with packets.

Penalty for neglecting to answer or to comply with signals.

Account to be delivered of passengers carried, when.

Do. where.

Penalty for neglect.

Penalty for incorrect account.

Duty paid on the number of passengers carried, to go in discharge of tickets issued on credit.

Stamps of check tickets and tickets not issued to be produced when required.

Penalty for refusal to produce.

Duty to be charged upon tickets not produced.

Duties may be recovered, how, with costs.

Duties shall be paid in respect of unlicensed packets, over and above penalties.

Two children under 10 years of age to count as one passenger.

In what courts penalties may be sued for.

Proprietors' names.

Names of secretary or trustees, who may be sued.

Places between which packets are intended to ply, and take up and set down passengers.

Distance between such places.

Number of the license.

Name of the packet.

Names of proprietors, secretary or trustees.

Places between which licensed to ply.

Distance.

Upon both bows of packet, and fore and aft of the principal funnel, in conspicuous places.

In form prescribed by Commissioners.



Mode of proceedings, &c.

Schedule.

Shall pay for and in respect of every original license for every 100 tons; measurement or fractional part of 100 tons, a duty of 5*l.*; for every supplementary license, the duty of 1*l.* only.

For and in respect of every passenger at and after the rate of  $\frac{1}{2}$ *d.* for every four miles, or fraction of four miles.

5 June 1837.

R. Smith,

Assessor of Stage Coach Duties.

Mr. Richard Smith.

5 June 1837.

364. Do you conceive that the tax you propose would be of such an amount as to be felt as a serious grievance to the public?—I should say not, except in the case in which all these taxes bear heavily on the public; that is to say, the long distances. The duty at present by stage-coach from here to Edinburgh is 8*s.* 4*d.*; the duty in this case would be 4*s.* 2*d.*

365. How much would the duty on a steam-boat to Greenwich amount to?—To 1*d.* each passenger.

366. That is exactly half the sum which the coach proprietors state they are now collecting and paying?—Yes.

367. Have you formed any estimate of what such a tax might probably bring in to the revenue?—The data upon which such an estimate could be accurately formed, of course I do not possess; but mentally I have considered, from the knowledge I have of several different places, that it would yield at least from 150,000*l.* to 200,000*l.* a year upon the steam-boats which are at present running.

368. Have you formed any estimate of what would be the probable effect of the reduction you have spoken of in the stage-coach duties?—I should think it would amount to at least 200,000*l.*, but that that loss would be compensated by an increased quantity of travelling in other lines of road. I judge that that would be the effect, by the change which has taken place under the Act which is at present in force, and which has greatly facilitated the establishment of stage-coaches.

369. Do you not conceive that the 5*l.* license-duty is frequently evaded; as, for instance, when a number of additional coaches are put on a given road in case of a press of business?—The 5*l.* license-duty is no doubt evaded at the race-times, and the post-horse duty is also evaded at the same time. It is principally evaded by those parties who pay no duties at all.

370. Sir Thomas Fremantle.] In what way do you suppose the 5*l.* plate-duty is evaded?—By no license being used at all.

371. That is, that a coach goes out without any plates upon it?—Without any plates at all.

372. By the last Act of Parliament, the duty on the license for a stage-coach was very much increased, was it not?—No; it was reduced rather, if looked at in one point of view. The assessed tax duty was 5*l.* 5*s.*; the license-duty for a stage-coach was 10*s.*

373. Now no duty is payable on the coach?—No; but the party is required to pay 5*l.* before he gets his license; consequently he gets 15 per cent. prompt payment, instead of a payment six months afterwards.

374. That license is the same for every coach, whether it travels five miles as an omnibus, or five hundred?—Between Edinburgh and London five mail-coaches are used, which pay for five licenses; an omnibus frequently travels 10 and 12 journeys a day of five or six miles.

375. Chairman.] Have you any other suggestion to make to the Committee?—I would suggest that if any change should be made in the stage-coach Act, the present supplementary licenses should be increased in price, as great inconvenience has been found in the collection of the revenue from the present lowness of charge for them, arising from the immense number of alterations. I would also suggest that the widow of a stage-coach proprietor, with the consent

Mr. Richard Smith.

5 June 1837.

sent of the executors or administrators, be allowed to take out the usual supplementary license, on the death of her husband, during the continuance of the original license; also, that on a man's marrying a woman having a license, the license which she had before her coverture should be made available to the man also by supplementary license: then with respect to mail-coaches, that they should either be obliged to carry a numbered plate, or that the duty upon them should be entirely repealed: the reason of my making this suggestion is, because considerable frauds are now being carried on by the mail-coaches, which cannot be checked, owing to there being no possible means of identifying them. I consider that the whole of the duty on mail-coaches might be repealed with gain to the revenue,—the fact being, that the duty levied by the Stamp-office upon the coach proprietor is repaid by the Post-office in the contract, the only additional circumstance of the collection being, that whatever portion is collected by the distributors of stamps pays the poundage, which is lost to the public. There is one other suggestion I would make: under the present system of charging the duties, a very large number of prosecutions have taken place. The duty is charged upon the number of passengers carried: to obviate the necessity of the number of these prosecutions, I would suggest that the duty be in future chargeable according to the number of sittings in and upon each stage-carriage. Supposing the above method of estimating the portative power of a coach to be adopted, I would propose to modify the present penalties as follows: by enacting a penalty against the proprietor for using a carriage with more sittings than it is licensed for, and a penalty against the driver for carrying a passenger any where about the coach but on a seat; I would further suggest that certified copies of all stage-carriage licenses should be producible as evidence.

376. You are aware that compositions take place with railway companies, to enable them to convey passengers without paying the mileage duty?—Yes.

377. Are you aware upon what principle these compositions are made?—The compositions were first allowed, I understand, for the purpose of facilitating the establishment of railways. The rule generally laid down has been, if a railway is not likely to pay, immediately to take a very small composition; to charge, where it can be ascertained at all, one-third of the amount of duty the second year which would be payable as mileage the first year, two-thirds the next year, and after that the full amount of duty, if the railway appears likely to pay.

378. Looking to the circumstance that these railways are constructed by private speculators for their own immediate profit, and that no such compositions are allowed to other modes of conveyance, do you consider it essential that this facility should be continued to be afforded?—I should think that this facility ought not to be afforded to them, as it has generally been given to a multitude of persons to the injury of individuals.

379. Have you considered the question of the post-horse duty incidentally as one of the taxes on communication?—The rate of duty, from the evidence delivered on Wednesday, appears to be, I think, three farthings per passenger upon an average of those carried. If a reduction were made upon that, the only question would be with regard to the amount; taking the reduction at a penny per mile for two horses, I think it would reduce the duty collected by the post-horse farmers by about 70,000*l.*, and if the assessed duty upon the carriages were taken off, a considerable portion of that, I should expect, would be made up by the increased quantity of travelling; it being very desirable that facilities should be given to the keeping of one-horse carriages in villages and other places where they are not at present kept, and in which individuals frequently find considerable difficulty in obtaining means of locomotion.

380. Considerable facility would be given to the establishment of these conveyances by taking off the assessed tax?—Yes.

Veneris, 16<sup>a</sup> die Junii, 1837.

## MEMBERS PRESENT :

Mr. Gillon.  
Mr. Handley.  
Mr. Parker.

Mr. Miles.  
Mr. Foster.  
Sir Thomas Fremantle.

## MR. GILLON IN THE CHAIR.

Sir *Edmond Lees*, called in; and Examined.

381. *Chairman.*] YOU are the secretary of the post-office at Edinburgh?—*Sir Edmond Lees.*

I am.  
382. And you have the superintendence of all the posts throughout Scotland?—Yes, under the Postmaster-general. 16 June 1837.

383. What do you find to be the state of the cross-mail posts in Scotland?—I consider them to be very capable of great improvement, and in many respects to be deficient in protection.

384. *Mr. Handley.*] You mean that they are insecure?—Yes, from the nature of their conveyance. The mail is intrusted to boys on horseback and on foot, to old men and old women on foot, and considerable risk is incurred, particularly in the remotest parts of the country. I think it defective also with reference to the great expense of those mails which are conveyed on horseback, and with reference to the very slow rate of travelling of those which are conveyed on foot.

385. *Chairman.*] Could you suggest any means by which these mail-posts might be improved upon cross roads?—Yes; they would be considerably improved if another mode of conveyance were adopted. By a carriage they would, of course, be considerably expedited; they would be rendered more safe, and, with the assistance which would be afforded through the medium of passengers, I have no doubt that ultimately they would be conveyed considerably cheaper.

386. What is the nature of the carriages which you would suggest as proper for carrying the mails on cross roads?—I would prefer, at first, the same description of carriage as has been found from experience to be so beneficial in Ireland, a car; at present I do not understand that there is any description of conveyance at all upon many of these cross roads, if upon any of them; and the consequence must be, that the public suffer considerable inconvenience in endeavouring to get to the greater lines of communication in the country where coaches are established. I have a drawing here which exactly describes the Irish car [*producing the same.*] It is drawn by one horse, and it conveys as many as six passengers, and travels at the rate of eight or nine miles an hour; in Scotland I would confine it to four passengers, and make it a lighter description of vehicle; and if in Ireland, where the roads are much worse than in Scotland, they can be carried at the rate of eight or nine miles an hour, there would be no difficulty in carrying at that rate of speed in Scotland. The present rate at which the posts in Scotland are conveyed on horseback is generally about seven miles an hour, and on foot about three; so that in point of expedition the advantage would be very great, and in point of safety it would also be considerable.

387. *Mr. Parker.*] What distance do the foot-mails go?—Some of our posts go from 60 to 80 miles.

388. Foot-posts?—Yes; we have relays of foot-boys running; they are styled runners.

389. *Chairman.*] What is the figure of the carriage used in Ireland?—It is a square carriage with two wheels; a driver's seat, under which is placed the mail, and the passengers enter at the rear of it, and sit vis-à-vis.

390. What is the general expense of the horse-post per mile?—In Scotland a daily post is about 8*l.* per mile per annum, and a three-day post half that.

391. By the plan you propose, you think they might be carried at a considerably lower rate?—Eight pounds per mile per annum is about 3*d.* per single

Sir Edward Leca.

11 June 1837.

mile per day. At first perhaps the saving I am anxious to effect would not be obtained, because the novelty of the measure would necessarily lead to greater expenses in the first instance than would be necessary afterwards; but I think that ultimately we should get our mails conveyed at a price not exceeding 1d. per mile.

392. Do you think that the heavy rate of taxation which now presses upon land conveyance would be a material obstacle to the establishment of such carriages as you speak of?—I have been endeavouring to establish those cars, and they have totally failed, but I am convinced that that is owing entirely to the public taxes, to which any person embarking in the speculation at present would be subject.

393. Do you think that taking off the tax upon the carriage itself, and reducing the mileage duty by one-half, would enable parties to establish these modes of conveyance?—I am sure that in many of the important lines a reduction to that extent would enable parties to establish the cars to which I have alluded; in the greater part of the remoter districts there is very little travelling going on, owing to the want of some conveyance, and I think that the establishment of these cars would necessarily induce many persons to travel, who never think of travelling at present.

394. Mr. Parker.] How long has this system been in operation in Ireland?—It had been in operation several years before I left, which was in 1831; I should say about 12 or 14 years.

395. Has it had the effect of diminishing the expense of the conveyance of the post?—Undoubtedly, I should think so.

396. There is no taxation whatever there?—No.

397. What was the state of the post in Ireland when you were first acquainted with it?—Nothing could be more deplorable in every point of view; nothing can give the Committee a greater proof of the importance of affording facilities to the establishment of public carriages than a comparison between the state of Ireland in 1801, when I was first appointed, and when I left in 1831. In 1801 there were but three public carriages in the kingdom, if I recollect right, on which the mails were carried, and there were none on any of the cross roads. There were very few roads of any description in the country, and none on which coaches could travel beyond the rate of four miles an hour. They could only go at the rate of four miles an hour for many years after I was appointed; but when I left Ireland in 1831, the mail-coach system had been extended to every corner of the kingdom, and putting a chain round the entire coast of Ireland; I do not think that there was one single link unsupplied with a mail-coach, and they were then travelling at the rate of from nine to ten English miles an hour.

398. Does Government make any allowance for the conveyance of the bags?—Yes, the allowance varies according to the circumstances of the intercourse.

399. And of course, if the cars of which you have spoken were to be established, you would propose that there should also be some allowance made for carrying the bags?—Yes, by way of mileage.

400. Mr. Handley.] Have you any mails conveyed by steam in Scotland?—Yes; we send the mails whenever steam proprietors offer facilities for the purpose; we send mails by steam to Orkney, Shetland, Aberdeen, and other places; and we send mails from Glasgow in every direction.

401. Chairman.] As far as the conveyance of the mails is concerned, do you think there would be any loss to the Government if the tax were taken off?—None whatever, because there are no such conveyances in existence where I would propose to send these cars, and therefore there can be nothing at present to produce a revenue to the Government; but though I would recommend that those cars in the first instance should be exempt from all taxation, I do not say that it would be necessary to continue that exemption; I think they might be established with a graduated tax with reference to time; for three years I would make them exempt altogether, and afterwards they would very likely become so profitable, that they might fairly be made liable to a small impost.

402. Would not the Treasury gain in the post-office department what it might lose in certain cases in the department of stamps and taxes, by taking off the duty on carriage conveying the mail-bags?—Every thing saved in the post-office must be a direct gain to the Government, and getting nothing now, they would, I think, by the plan I have suggested, gain in the reduction of the post-office mileage, so that it would be all gain to the Government. However, the great gain to Govern-

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ment would be through other branches of the revenue; opening facilities of communication, allowing villages and towns through which the carriages were to pass to have the benefit of the transport of goods and parcels to the different persons concerned in the trade and commerce of the country.

403. What number of miles of horse-posts have you in Scotland now?—I think in round numbers we may take them at between 2,500 and 3,000 miles; but I can send in to the Committee a schedule of them all, and the exact distance of each.

404. Can you state the number of foot-posts?—Yes, the whole distance together, upon which there are no carriages, is between 2,500 and 3,000 miles.

405. Will you be good enough to make up a schedule containing the comparative number of miles of horse and foot posts, and send it to the Committee?—Yes.

406. Would a better system enable you to convey posts into districts, which are now altogether destitute of?—Certainly, great facilities would be afforded for such extension; my impression is, that if it were generally known throughout the country that a mail-cart carrying the mail would be exempt from those public taxes which prevent their introduction now, we should have offers from every part of the country for the establishment of them.

407. Mr. Handley.] Can you enumerate the taxes to which you allude?—The duties at present paid upon carriages carrying passengers are the assessed taxes for the servant, mileage and the annual payment according to the number of wheels.

408. Mr. Foster.] Is not increased activity in the trades of saddlers and coach-makers the consequence of horses and carriages being untaxed in Ireland?—That is one of the branches of the revenue which, I say, the Government would also gain in.

409. Do you not conceive that if those taxes were abolished in England and Scotland, the same consequences would follow?—Yes.

410. Chairman.] Will you be good enough to furnish the Committee with a table of the roads on which you would propose to establish those conveyances for mails in Scotland?—Yes.

411. It is scarcely necessary to ask, whether you think the establishment of those cars which you have mentioned would be a very great accommodation to the public, both as respects the conveyance of the mail itself, and also as tending to facilitate the means of intercourse between different parts of the country?—I can have no doubt at all that it would be a very great accommodation to the public; I have often felt great surprise how passengers can find their way from the interior of Scotland to the main lines at all, for there is no description of carriage to be had; I could enumerate a dozen at this moment.

412. Mr. Parker.] Has any practical inconvenience arisen in Ireland from carrying passengers in mail-carts?—No, the contrary has been found to be the case.

413. You are aware that in England there is an objection to that?—There is a regulation of the Treasury prohibiting it, and there is a statute which imposes a heavy penalty for doing it.

414. Chairman.] Do you conceive that that is an absurd regulation?—Undoubtedly.

415. Mr. Handley.] Do you not think that if passengers were allowed to be carried, increased security would be given?—Certainly I do, and I could give a very strong proof of the necessity of it. On a very important line of between 70 and 80 miles, we were for months in the course of last year subject to constant plunder of the mails; all our efforts to detect it were in vain for a long time, and it is only within these three weeks that we have got to the full detection of it. Our mails have been opened day after day, though secured in the best manner, and we could not trace it, owing to the variety of hands through which the bags went. They went through the hands of post-boys, ferrymen and others, and we could for a long time come to no conclusion as to where, how or by whom the depredations were committed. It went on for many months, and the expense of our efforts to detect it amounted to 300 L., 400 L., or 500 L. If a mail-cart carrying passengers had, been on that road, they would have been a great protection.

416. Mr. Handley.] If in any quarter apprehensions were entertained that designing persons might, as passengers, effect robberies of the mail, would not

Sir Edward Lees.  
16 June 1837.

such persons have an equal facility at the present moment of stopping the mail in its progress?—Certainly, and much greater.

417. Then you consider that security would be obtained, and that the mail could not by possibility be placed in greater risk than it is at present?—On the contrary, I always considered that there is safety in numbers.

SCHEDULE of the LINES of COMMUNICATION on which it is the opinion of Sir Edward Lees that MAIL-CARS should be established.

	Miles.		Miles.
Allea to Muckart - - -	about 10	Fort William to Arisnig - - -	about 37
Ayr to Dalmellington - - -	ditto 16	" to Fort Augustus - - -	ditto 32
Airdrie to Hamilton - - -	ditto 9	" to Dalwhinnie - - -	ditto 36
" to Lanark - - -	ditto 16	" to Berrow - - -	ditto 40
Ayr to Douglas Mill - - -	ditto 38	Greenock to Largs - - -	ditto 14
Aberdeen to Rhynie - - -	ditto 39	Glasgow to Ayr - - -	ditto 34
" to Braemar - - -	ditto 62	" to Falkirk - - -	ditto 24
" to Banff - - -	ditto 46	" to Greenock - - -	ditto 24
" to Methlic - - -	ditto 21	" to Inverary - - -	ditto 66
Bridge of Earn to Dunning - - -	ditto 10	Hawick to Kelso - - -	ditto 21
Banff to Fochabers - - -	ditto 27	Haddington to North Berwick - - -	ditto 13
Lerwick to Stromness - - -	ditto 30	Inverkeithing to Stirling - - -	ditto 25
Banff to Fraserburgh - - -	ditto 22	" to Crail - - -	ditto 35
Berwick to Hawick - - -	ditto 55	Inverary to Oban - - -	ditto 24
Callander to Killin - - -	ditto 23	" to Dalnally - - -	ditto 16
Caper to Auchtermuchty - - -	ditto 14	Inverness to Cromarty - - -	ditto 26
Castle Douglas to Dalry - - -	ditto 17	Kilmarnock to Douglas - - -	ditto 31
" to New Galloway - - -	ditto 15	" to Saltcoats - - -	ditto 14
Coldstream to Dunee - - -	ditto 11	" to Cumnock - - -	ditto 17
Carr Bridge to Nain - - -	ditto 42	Leven to St. Andrews - - -	ditto 25
" to Keith - - -	ditto 65	Lochgilphhead to Bowmore - - -	ditto 53
Dunee to Ayr - - -	ditto 11	Montrose to Fettercairn - - -	ditto 13
Dumfries to Sanquhar - - -	ditto 28	" to Forfar - - -	ditto 23
Dugwall to Broadford - - -	ditto 79	Peebles to Inverkeithing - - -	ditto 8
" to Ullapool - - -	ditto 50	Pitlochrie to Rannoch - - -	ditto 19
" to Polle - - -	ditto 60	Stirling to Callander - - -	ditto 16
Douglas to Ayr - - -	ditto 36	Stranraer to Dromore - - -	ditto 20
Dunkeld to Kellin - - -	ditto 50	Sanquhar to Ayr - - -	ditto 44
Edinburgh to Prestonpans - - -	ditto 9	Wick to Hama - - -	ditto 50
" to Penycuik - - -	ditto 11		
" to Kirknewton - - -	ditto 11		
			1,899

James Allan Macdonald, Esq., called in; and Examined.

J. A. Macdonald,  
Esq.

418. *Chairman.*] YOU are sheriff of the county of Orkney?—I am, and have been so since 1822.

419. That is one of the most remote districts of Scotland?—It is; it includes the Shetland Isles also.

420. It is very much intersected by the sea?—Very much.

421. Do you conceive that the establishment of such conveyances as you have heard contemplated by Sir Edward Lees would be beneficial even to that county, intersected as it is by arms of the sea?—Of the greatest possible importance.

422. Can you mention any particular line of road where the establishment of such a conveyance would be of importance?—I think chiefly in the mainland of Orkney. There was a report made up this spring by a committee of the county of Orkney, for the information of Sir Edward Lees, which contained the opinion of the resident gentlemen, and in every word of which I entirely concur. I may mention that there is one particular line of road, namely from Kirkwall, which is the chief borough of the district, to Stromness, which is its principal port, being a distance of from 15 to 16 miles. There is a post goes from Kirkwall to Stromness, but it is conveyed in the least satisfactory manner possible. It is brought on an old man's back, who is very often in the habit of delaying it six or seven hours, and the people cannot depend on their letters. I myself have known, in travelling over in a buggy from Kirkwall to Stromness, the postman ask me to allow the bag to be put into my buggy, and that I should take it over to the place.

423. Do

423. Do you think if the duties on communication were reduced, and encouragement afforded by Government for the carrying of the mail-bags, that cars, or some conveyance of that kind, would be established on that line?—I am sure the establishment of a car carrying passengers would be attended with infinitely less expense than the present very improper mode of sending it on foot; there are no turnpikes in Orkney at all.

424. Is there any public conveyance at present?—There is none; at the time when I first became connected with the county, there was no conveyance at all except by hiring a boat, which, owing to the creeks, made a distance of 15 miles amount to 25 or upwards; now there are four or five gigs to be hired in Kirkwall and Stromness, but they are at such an extravagant rate, that they very nearly double that of a chaise in any part of the kingdom; but, even with that inconvenience, the people find it their interest to maintain them, and I am quite sure a car to carry passengers and the mail might be kept for a very small sum, and would be considered a great boon to the county.

425. Do you think the present taxation pressing on land conveyance is a material obstacle to the establishment of such carriages?—A very great obstacle.

426. Have you travelled in Ireland?—Yes.

427. And have you found great convenience in your journeys from the establishment of those conveyances to which Sir Edward Lees has alluded?—Unquestionably; I think the manner in which the mails are conveyed in the south of Ireland does not admit of improvement.

428. Do you think, considering the comparative poverty of Ireland, they would be able to run there, if they were subject to any thing like the same taxation as they pay in this country?—I should doubt it; from the situation I held formerly, being one of the deputies of the Lord Advocate for a good many years, I can completely corroborate the statement made by Sir Edward Lees; in my opinion the passengers would be a great security; there have been instances, unquestionably, in which the mail has been taken by thieves, but there the detection of the thief took place owing to there having been passengers; and I am quite sure, in the unfrequented parts of Scotland, in the Highlands and Islands, it would be very easy at this moment to rob the poor old men or children who are sent with the mail-bags.

429. Mr. Parker.] Are they ever robbed?—Yes, I think there was an instance not long ago of their being robbed; there have been several instances of the mails being stopped, and the bags being carried off, but they are of rare occurrence.

Mr. Lewis Levy, called in; and Examined.

430. Chairman.] YOU were for some time farmer of the post-horse duties in one of the southern districts, were you not?—In most of the districts in the south.

431. Did you understand that many complaints were made by the postmasters as to the mode of collection of post-horse duties?—I never heard any complaints in the south; there have been a great many complaints in the north; I believe in the south the postmasters were quite satisfied as the law stood, at least in the mode of collecting.

432. They complained, did they not, of the amount of taxation?—Yes; one of the great causes of complaint was the tax on the post-chaises and the glass coaches; because if a gentleman went to an inn at Barnet, for instance, and had his own carriage, he was charged 1s. 3d. or 1s. 6d. a mile, as the rates were in that part of the country the same as if he had a post-chaise, and had the wheel-duty to pay on it.

433. Did it not necessarily happen that the same individual paid duty upon different carriages, while he could only use one at a time; as, for instance, his customers would prefer a close carriage in winter, and an open one in summer; he was obliged to keep both descriptions of conveyance, and to pay duty upon them, though he could only use one at a time?—That is often the case in large towns; in winter the post-chaise is used, and people at other times of the year would like a different sort of carriage, and the proprietor is obliged to pay five guineas per annum for each of them.

434. The postmasters whom you know would consider it a great relief to have that five-guinea duty taken off?—Yes; in the county particularly which I have

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J. A. Macdonald,  
Esq.

16 June 1837.

Mr. Lewis Levy.

Mr. Lewis Levy.

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had connexion with, and for which I collected the post-horse duty for 25 years, the county of Kent; to that county it would be the greatest boon.

435. Would not the taking off of that duty facilitate the keeping of chaises and gigs at country inns, and the communication by cross roads, where no conveyances of that kind are now to be hired?—It would; and it would have another effect; as the law now stands, the respectable innkeeper cannot afford to keep those carriages, nor can he compete with a description of persons that have lately started the flies about the country, who are irresponsible persons, and nine times out of ten they pay no duty at all. At the watering-places in the county of Kent, particularly, they will keep those carriages during the summer months, and in winter they are off altogether.

436. Would not this be rather an advantage than a loss to the revenue, as they would gain in post-horse duty more than they lost upon the duty on carriages?—I think it would; I am quite certain that in the south they would gain quite as much by the increase in the post-horse duty as they would lose by taking off the wheel-duty.

437. Does it occur to you that there would be any great facility of evading the post-horse duty by persons keeping these carriages nominally to let to hire, but really for their own use?—I do not know of many instances of that sort.

438. Would it not be easy to introduce such regulations as would effectually protect the revenue in such cases?—Yes.

439. Just suggest some?—As the law now stands, if an innkeeper lets a carriage to travel by the mile, he is bound to have his name and residence on that carriage; but if it is not hired by the mile, they have no occasion to have it, and no one knows whose carriage it is; that was in consequence of a petition from the London postmasters, who state that there are a great many persons who occasionally hire horses and carriages, and they do not like to have it seen that the carriages are hired; and there are a great number of persons who hire gigs on Sundays, who would not have them, as they stated, if the badge was on, announcing that they were hired carriages. It is impossible now to see which are hired carriages and which are not; for the first gentlemen's and noblemen's cabs that you see are hired.

440. Do you propose to make this badge compulsory?—I should humbly submit, that if a postmaster were to be exempted from the tax on the carriage, if he furnished the carriage to the traveller, that it should be known it was a hired carriage.

441. You contemplate in the case of the establishment of these chaises and gigs, that they would run under the post-horse duty?—Yes.

442. Do you think that the precautions you have already suggested, along with an entry similar to the 7s. license paid by postmasters now, would be a sufficient protection to the revenue?—Yes; I do not think the objection as to having the name and residence of the persons letting the carriage is so great in any part of the country as in the neighbourhood of London; I have never found much objection to it in any of the country places.

443. Do you contemplate any relief to postmasters by a reduction of the mileage duty?—I do not think you could afford the postmaster any relief by deducting the mileage duty, that is, the straight-forward mileage. For instance, if a gentleman hires a pair of horses from London to Hounslow, which is a distance of 12 miles, I should think it would be impossible to make any reduction to give the public any benefit, or do it in any way that would increase the revenue, because the duty per horse now upon the line is 1½d. per mile. Now, if you were to take off even half, it would be no relief; there are two or three other modes of relief which, I would submit, might be granted to the postmasters, and would not very materially affect the revenue.

444. Will you be good enough to state them?—Before I state them, perhaps the Committee will allow me to say, that in granting that relief it should be confined to the locality of the places; for there is so much difference in hiring carriages in one part of England to another part within 100 miles of it, that it is hardly possible for me to describe the difference: now I would first submit that you might decrease the duty for what we call day-work for the London postmasters, which would be a material benefit, and not greatly decrease the revenue; they now pay 5s. for a pair of horses, 2s. 6d. per horse, to go any thing above eight miles, which they complain of very much, and I do not think  
without



without reason; now I should submit, that if you were to reduce that to 3s. 6d., that is, 1s. 9d. each horse, they would consider it a great boon to them, and it might enable them to compete a little with the steam-travelling and railroad travelling there is now; but when I state that I must likewise say that it would not be right to do that on all carriages, I should particularly say I would exempt the black carriages from that relief—the carriages that follow funerals: now it may not perhaps strike the Committee that that is the greatest monopoly in London; at this time there are not more than five or six persons who let those carriages and horses out in London, and they charge whatever they please; if you have a coach to go half a mile, you cannot get it done under 26s.; now I should submit, that in the relief afforded—if it is the intention to afford relief—to a person who lets horses, and charges 12s., and has to pay out of that 3s. 6d. duty, those persons I have alluded to should not participate in that benefit, because every gentleman who has had the misfortune to lose a relative must know that ten guineas is charged for a carriage, and four for a very little way, and six guineas for only four or five miles, and there is nobody to compete with them.

445. Do you propose, in the alteration that you suggest, that the same option should be given to postmasters to run either by the mile or by the day, as they have at present?—Yes.

446. Then the effect of your alteration would be, that upon long distances postmasters would always run them as a day job?—Not if it was straight-forward; as the law now stands, if they go straight forward, we will say from London to Windsor, which is 21 or 22 miles, they must pay 3d. per mile, 1½d. per mile per horse; but if they bring the parties back, then that is denominated a day job.

447. You do not think the revenue would be seriously injured by this?—I do not think it would; I think there would be more carriages hired; I would then submit that the duty on horses that do not draw carriages might be safely taken off; it is now 1s. 9d. under eight miles, and 2s. 6d. above eight miles for the day; I think that might with safety be made 1s. 6d., and the revenue would not lose by it.

448. You are speaking now of saddle-horses let to hire?—Yes.

449. From having been employed in different parts of the country in the collection of the revenue, can you state from your experience, that the establishment of those chaises and gigs, to which we before alluded, in different parts of the country, would be a very great convenience to the public?—Yes, it certainly would in some places; and, by taking off the duty on the carriage, you would get the fair duty, which it is impossible to obtain now, for the post-horse duty is very difficult to collect. It is impossible to bring proof home to a man of fraud in the post-horse duty, unless you employ an inspector or some confidential person to look after the persons who let horses.

450. Have you any other suggestions to make to the Committee?—Only that, as the law stands at present, horses pay the duty from one to twenty-eight days. The postmasters in the neighbourhood of London consider that a very great hardship, and I think great relief might be given to them without diminishing the revenue. Persons that travel for commercial purposes very often have horses for three or four weeks, and the postmasters are obliged to do that very cheaply, sometimes for 4s. or 5s. a day; and if the time were to be only 16 days instead of 28, they would consider that a very great relief, and I think it might be done without at all diminishing the revenue.

451. You mean that in that case they should be charged under the assessed taxes, and not under the stamp-duties?—Yes.

Mr. William Clarke Winderley, called in; and Examined.

452. *Chairman.*] YOU live at Doncaster?—I do.

453. And you are connected with the stage-coaches running the Great North road?—I am.

454. You have kept accounts for several of the coach proprietors, have you not?—For three; one from London to Newcastle, that is the Wellington; another from London to Carlisle, the Express; and another from London to Leeds, the Rockingham. I also settle the accounts of several smaller coaches, to the amount of thirteen altogether, cross coaches and others.

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455. Have

Mr. Lewis Levy:

16 June 1837.

Mr.  
W. C. Winderley.

Mr.  
W. C. Wimperley.  
16 June 1857.

455. Have the coach proprietors found their business a remunerating one for some years past?—I can safely and conscientiously say they have not.

456. To what do you attribute the decline in their business?—Principally to the increase of navigation by steam. The line of road on which these coaches run is almost parallel with the coast, and the facilities of conveyance from London to ports within a very short distance of the road is a cause why passengers flock to the conveyances by steam, and abandon the coach-road to such a degree that I can safely say the proprietors do not get any thing like a remunerating profit.

457. Do you conceive that it is their having inns and other establishments, to which the coaches bring visitors, which alone enables them to go on?—I believe it is principally that. Perhaps one striking instance of the decline of business may be, that they have been compelled, within the last four or five months, to drop the coaches one day a week, that is to say, they all now run six days instead of seven; it is not positively the Sundays, but they are alternate; the one stops on a Sunday, and the other on a Saturday, for the general interest of all. All of them that I am connected with of the long-coaches have stopped one day a week, so that there is a diminution of one-seventh in the payment of the duties.

458. Mr. Parker.] Although the travelling on the great lines may be diminished by steam or railroads in a particular direction, do you not find the travelling upon the collateral lines is very much increased, that is, the lines that fall into the main lines?—Yes, in one or two instances; for instance, from Sheffield through Doncaster, and so down the river Don and the Humber to Hull; there they flock by scores, I may say, to take the steamer at Hull, and that business is certainly increased, but those are very small companies—companies of three or four or five proprietors; and those very persons, though they may gain a trifle on that short line of road, yet they lose in the long-run proportionably.

459. Then may it not be supposed, that though steam navigation may interfere very much with the parallel lines, that it is productive of a great increase of trade in a collateral manner?—I cannot contradict that certainly; but I would observe, that where there is an advantage, it is only on a short line of road. In some cases perhaps it may be 20 or 30 miles; in other cases it may be more, as from Leeds to Selby, I was going to say; but that is a railroad communication again, which is against the coaching concern.

460. As a great many radii may fall into the same point, will not the increase of the branches make up for the decrease in the direct line?—Not by any means; besides which, they are in different hands.

461. Chairman.] It is your opinion that, taking the number of passengers and the number of miles travelled, the amount of land travelling is not so great as it used to be?—Certainly not; it is diminished excessively.

462. Do you conceive that the coachmasters have any thing to complain of on the score of unequal taxation?—Certainly, and they do complain of it.

463. Can you state to the Committee the amount paid per annum by any of these companies whose accounts you manage, in the shape of Government taxation?—I have made up a statement, which I will furnish the Committee with, of one coach, which will do as an instance for the whole, being all equally taxed proportion to miles.

[Witness delivered in the following paper:]

STATEMENT of DUTIES and other EXPENDITURE of the WELLINGTON COACH from London to Newcastle for 364 days.

Duty for four inside and eleven out, sixpence per double mile, that is up and down, 278 miles	£.	s.	d.
Stamps for receipts on payment of ditto	2,520	16	-
Four Licenses (four coaches being used successively up and down)	1	12	6
Assessed taxes on coachmen and guards	20	-	-
	17	10	-
£.	2,568	18	6

Since 13th November 1836 the duty paid is one-seventh less, or £.2,168. 8s., the coachmasters having been compelled, from deterioration of their trade, to stop the coaches one day of the week.

The

The other charges under which this coach labours are:—

	£.	s.	d.
Tolls (annually) - - - - -	2,537	7	8
Expense of the coaches (being hired at a rate per mile) - - -	1,274	-	-
Other incidental matters about - - - - -	800	-	-
	<hr/>		
£.	4,611	7	8

The tolls and coach-hire are also now reduced one-seventh, as above stated; but the annual expense is still about £.6,000 without that of the horses; and of these about 250 are necessary and in constant service.

The fares per coach from London to Newcastle are—

Inside - - - - -	£. 4	10	-
Outside - - - - -	2	5	-

} with road expenses.

By steam, passengers have been conveyed the same distance—

Best cabin - - - - -	£. 5	-	-
Fore cabin - - - - -	2	-	-

} including provisions  
and all expenses.

From London to York—

Coach inside - - - - -	£. 3	5	-
" outside - - - - -	1	14	-

London to York via Hull by steam—

Best cabin - - - - -	£. -	8	-
Fore cabin - - - - -	-	4	6

} expenses not  
included.

And from other points of the road at a similar unequal rate of competition.

London, 17 June 1837.

W. C. Wimsley.

N. B.—The above is for 364 days, or 13 lunar months, the accounts being settled every four weeks. The charges being graduated according to number of miles, it will serve for any other coach worked a given distance.

464. All the taxation mentioned in the document which you have made up, would require to be removed to put coach proprietors on an equality with their competitors by steam-power?—It is perhaps not for me to say any thing about taxing another line of business, but that would not place us exactly on a level with them in point of business; because, be it as it may, their fares are so excessively low, that no reduction in our taxation could enable us to compete with them, if they remain untaxed.

465. Do you not think all the coach proprietors could reasonably demand is, that as far as regards taxation they should be put on an equality with their competitors?—Yes, and that is all they desire, and as long as there was not this unfair competition, the coach interest never thought of complaining, but paid immense sums to the Government with the greatest cheerfulness, and even now they would not desire a reduction, if it were not that they are forced to do it by unequal competition.

466. Looking to the further increase of steam as a motive power by land as well as water, do you contemplate still more serious consequences than have yet occurred to the coach proprietors?—Certainly, they do contemplate almost the cessation of travelling, and therefore what they ask is merely a sort of reprieve, or power to gain a little before they are completely done up.

467. Mr. Parker.] It appears that in 1835 the stage-coach duties were 480,000*l.*, in 1836 489,000*l.*, and in 1837 503,000*l.*; now, as the stage-coach duties have increased in conjunction with the great increase of steam both by land and by water, on what ground do you base your fear that the result in future years will be different from the result in past years?—I do not think the amount of duties can be a fair criterion of the success of the coaching interest, because we find that persons will have coaches going, whether they gain or lose; there is very frequently that strange system in the coaching interest, that persons will put on coaches merely for the sake of putting them on; and besides, this would apply to the general coaching interest throughout the country, and my evidence bears on a particular line; I am not prepared to speak as to the success of the general coaching interest, but only of the line of road from London to Newcastle parallel with the coast.

468. You speak to the great lines?—To the great lines; the great eastern lines principally.

469. Mr. Handley.] Is it not frequently the case that an innkeeper in a good connexion of business will put on a coach in order to keep others off?—It is a fact.

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Mr.  
W. C. Wimberley.  
16 June 1857.

470. Are there not many instances in which coaches have been so kept on as a positive loss, rather than allow the line to be interfered with?—Yes, I can conscientiously answer that they are; the profits are so decreased of late, that the mileage is very much below a remunerating profit.

471. Have you any other suggestions to make to the Committee?—No.

Mr. Christopher Kemplay, called in; and Examined.

Mr. C. Kemplay.

472. *Chairman.* WHERE do you reside?—At York.

473. You are connected with some of the coaches running upon the north road?—Yes, in the same way as the gentleman who has just been examined, as settling agent to coaches between Leeds and Newcastle, York and Newcastle, which form portions of two of the principal lines between London and Edinburgh, and which have a connexion with the southern coaches from Leeds and York to London, and the northern ones from Newcastle to Edinburgh; but the accounts are made up separately. I have also the accounts of some coaches from Leeds westward to Kendall in Westmorland, and to Preston in Lancashire.

474. You have heard the evidence which has been given by Mr. Wimberley; do you generally concur in the tenor of that evidence?—Decidedly.

475. Have you made up any statements with a view to furnish them to this Committee?—No, I have not; I have taken some few results with regard to the account of duty paid by one or two coaches, and have made a calculation as to the per centage, showing the proportion that the duty bears to the actual receipts on a coach. I find on an average of one coach that I have from Leeds to Newcastle; it is the only coach which now runs seven days in the week; all the others have been stopped on a Sunday; this is a night coach, and therefore does not interfere with Sunday earlier than eight in the evening. I find the amount of duty paid on that coach for one year was 864*l.* 10*s.* That amounts to full 13 per cent. of the gross receipts, and from that calculation I deduce, that at the ordinary rate of fares as they are now charged, for travelling 100 miles an inside passenger pays not less than 4*s.* in duty, and an outside passenger about two-thirds of that. I know that last year the fare by some of the steam-packets from Hull to London was no more than 4*s.* best cabin, and 2*s.* in the steerage, so that, according to my calculation, the fare by the best cabin was just about half what would be paid in duty for the same distance by coach; and if an equal rate per head was levied on passengers by steam-packets as is paid by stage-coach passengers, there would have been 8*s.* to be added to the 4*s.* charged for each passenger.

476. The mileage duty is the same, is it not, on outside as upon inside passengers?—It is so much a mile upon the coach.

477. Is it not the fact that a coach pays duty upon the number of passengers it is licensed to carry, without reference to their being inside or outside passengers?—Yes, and without reference to the numbers they actually carry. If the coaches were always full, the per centage would be much less; but that is not the case; if a coach were always full, the duty would not amount to more than 2*s.* 1*d.* instead of 4*s.* upon an inside fare for 100 miles; but taking the average number of passengers actually carried throughout the year (and I have calculated on a year that seemed to give a fair specimen of what has been done generally), the duty would amount to 4*s.* for an inside passenger travelling 100 miles.

478. Then the coachmasters have to complain not only of paying a heavy amount of duty, but of being obliged to pay duty on empty places?—Yes; but I do not see how that could be remedied. In the calculations I have made, I have given merely the mileage duty; I have not included the license duty, nor the tax upon coachmen and guards, which is not a great deal, and with regard to the license duty, I should say, not complained of by coach proprietors.

479. Have you any other suggestions to make to the Committee?—During the last seven years there have been many attempts made to establish additional coaches between Leeds and Newcastle. There have been four attempts, three of which have utterly failed; but I believe, with the exception of one coach which seems to have maintained a permanent establishment, there has not been any increase of coaches on the roads between Leeds and Newcastle, and York and Newcastle, for the last 20 years nearly. In fact, probably allowing for that one additional coach, there is an actual diminution of the means of conveyance upon these lines, partly arising from a decrease in the number of passengers

each

each coach is licensed to carry, and the stoppage of the coaches one day in the week.

480. A question was put to the last witness respecting the increase of the mileage duty on coaches, which has increased to a small extent during the last year; do you conceive that that increase has been proportionate to the increased communication which is necessary from increased population and commerce in the country?—Not in proportion to the increase of commerce and population; but they seem to have travelled by different modes; I am aware that the cheap fares by the packets from Hull to London have drawn great numbers of York people by that line to London, instead of by the coaches. We have, in fact, from York a steam communication the whole way to London. There are packets from York to Selby, and from York to Hull; some of the packets only go down to Selby, and have a communication with other packets from Selby down to Hull, and some go from York to Hull. I believe (and my belief is partly founded on a statement which Mr. Wimberley has given in) that you might build one of the largest first-rate steam-packets for the money paid by coach-masters for duty, tolls and coach-hire between London and Edinburgh in three years. One of the attempts to establish a new coach upon the line between Leeds and Newcastle is rather remarkable as being established by a Joint Stock Company, composed of persons not at all connected with the business, nor with the inns on the road. It was an attempt to create a new era in coaching; they fancied that there was an unwholesome system carried on by the innkeepers who were bitberts to the chief coach proprietors, and after carrying on their concern for about a year and a half, they gave it up, after having incurred a loss, I believe, of many thousand pounds. They did not find their own horses, but contracted for the working of the coach at so much a mile. If the statements that were made to me were correct (and I believe them to have been so), there was more money paid to those contractors than the company were receiving, after paying the expenses of tolls, duty, and so on, so that they were necessarily losing a large sum of money constantly, and the concern wholly failed.

481. That implies that the innkeepers maintained the coaches, not for the profit which, as coaches, they might receive from them, but as the means of bringing visitors to their inns?—I should hardly say that; it was the case in former years, but now the great rapidity with which coaches are hurried along, and the manner in which they are made to work together, has greatly diminished the advantage that coaches could produce to an inn; but I think that very frequently an opposition has been carried on by the old coach-masters from a sort of attachment to the road, a desire to keep it to themselves, and a spirit of party against all intruders, and they have sometimes lost large sums of money. But I conceive that at present there are as many coaches upon the road that I have any acquaintance with as can be maintained, with the present burthens under which coach proprietors labour.

482. A man in trade, with a certain stock, will very often carry on his business for some time with a very small profit, or with no profit at all, rather than abandon it?—Decidedly.

Mr. Charles Collins, junior, called in; and Examined.

483. *Chairman.* YOU are a coach proprietor on the Blackheath and London road?—I am. Mr. C. Collins, jun

484. Have you been increasing or diminishing the number of your coaches on that line for some time past?—They were increasing till within about three years ago. The first establishment of steam-vessels was the first means of diminishing their number.

485. Will you state to the Committee the number of coaches you had running at that time, and the number that are now running upon that line?—The number of coaches that I now have running is just half what it was, and the other coach proprietors in the same proportion; some more, some less; and others are taken off the road altogether.

486. To what do you attribute this diminution in your business?—In the first instance, to the establishment of steam-vessels; I consider that, without the railway, they would be the means of destroying the present class of coaches, for they run in the summer season, a time when we calculate on making our profit. The steam-vessels certainly took away nearly all our profit, and left us merely our expenses.

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487. Has the railway had a still further effect?—Yes; since that time the railway has so much diminished the number of passengers by our coaches, that it is impossible for all those that are now working to be kept on. I drive myself, and have done so for many years; and on many days I find I cannot earn enough to pay my expenses out of pocket; I have no man to take 10s. or 15s. a day out of it, for I drive myself, and yet I can hardly pay my expenses. The only question is, whether the coaches are to be kept on or not, and I am quite certain that, unless some relief is afforded us, they cannot be continued on the road.

488. Mr. Handley.] Does your coach go from the city or the west end of the town?—From Gracechurch-street.

489. Chairman.] Did you apply to the Treasury to be allowed to compound?—I did some time ago; I have not done so lately.

490. What induced you to make that application?—It was when the Act first came into operation; I made the application, thinking I should be saved the trouble of having tickets, and making out accounts, and so on.

491. Have you applied for leave to compound since the railway has been established?—No, I have not; but to show that we really felt this evil, I may state, that some 12 months ago I consulted with several stage-masters, and we got a petition drawn up, intending to present it to The House of Commons; that petition, they told me, was taken to Mr. Spring Rice in order to get him to present it, and the stage-masters promised to go with me as a deputation to him, for I told them that I felt it so severely (and they expressed the same to me), that unless something was done, it was impossible for our coaches to be kept on the road. As a proof of the injury which we have suffered, and are now suffering, I may state that, with respect to one coach, the parties told me that three years and a half or four years ago they were offered 1,400 l. for it, and it was sold for about 220 l. not two months ago.

492. Mr. Handley.] You mean that the business has so much decreased?—Yes.

493. Chairman.] You do not mean that 220 l. was given for the actual coach, but for the ground?—No, for the whole stock and every thing. As to the number of passengers I may state, that to my own knowledge, for I am with the coach always myself, I had about 23 or 24 regular morning passengers, and I have not now more than four or five to depend on, and sometimes not more than three; in fact, there are only two passengers that have not travelled by the railway. Before the establishment of the railway, I had a four-horse coach and a three-horse coach, and they were both of them almost invariably full, particularly in the morning.

494. Do you conceive that you have to complain of the amount of taxation which you pay to Government upon your coaches?—As compared with other conveyances, I certainly think we have.

495. You did not complain of these taxes so long as you had not to compete with untaxed power?—Certainly not.

496. What do you suggest as a remedy?—I should suggest that a portion of the duty be taken off our coaches, and an equivalent put upon the steam-vessels, and that the railway proprietors should not have the privilege of compounding as they do now, unless we have the same privilege under certain circumstances. We consider it very unfair that a railway, as I am given to understand, can compound for a twentieth part of their actual duties, and that we are obliged to pay those duties, whether we receive one shilling or ten. We pay according to the number of passengers we are licensed to carry; and if we have only one passenger, the duty must be paid.

497. In fact, all you ask is to be put on an equality with your competitors?—Yes, and there is another thing I would mention; I cannot conceive the reason why a stage-coach should be taxed on what we call the turnpikes; why they should pay every journey they go unpaid down the road, while a private carriage only pays once.

498. That refers to the turnpikes only?—That refers to the turnpikes only; another thing is, there is an exception on a four-horse carriage on the rates paid at the gates. Now the exception will not be held good on a three or a two-horse coach; so that we are actually paying now very nearly the same turnpike as when we had a four-horse coach.

499. Mr. Foster.

499. Mr. Foster.] This is all regulated by a particular Act of Parliament?—There is a particular Act of Parliament.

500. Mr. Handley.] A local Act?—No, a regular Act of Parliament.

501. Mr. Foster.] It does not proceed from the regular Turnpike Act; is it from the Greenwich or Blackheath?—It is. I do not know that it refers to all roads. We don't complain about paying up, provided they would let us come down; but then we pay now both up and down, that is, twice in ten miles; in fact, it is twice in eight or nine miles now; we do not mind paying once; we think it only reasonable, but it appears to me rather unfair that we should pay twice in those eight or nine miles, when a gentleman's carriage may go half a dozen times.

502. Mr. Foster.] You should represent that to the trustees of the road?—No, I think it is law. That all bears very heavy upon us at the present moment, for the earnings of our carriages now are not half what they were before.

503. Chairman.] Can you state how much duty you pay to Government on a coach?—Now?

504. Yes?—Previous to this I paid about 230*l.* to 250*l.* in four journeys per day.

505. That refers to mileage duty only?—Mileage duty only, without including 5*l.* a year for every pair of plates as a license.

506. Or the duty on coachmen?—Or the duty on coachmen.

507. Do you think that if the duty paid to Government were to be entirely abolished, you would be able to continue to run your coach?—If it were taken off altogether, I do not know; I am not prepared to say what would be the result of that, for the steam would complain of paying the duty. I think a small duty on the whole of us, which would be a fair equivalent, would be rather better than the whole of the duty being taken off.

508. But all you can fairly ask is, that you may be put on an equality, either by reduction, or by a corresponding duty being placed on your rivals?—Yes; and now the duty on my coach will not be half the amount I state to the Committee, and, in addition to that, the coaches cannot be carried on. It is impossible, with the present earnings, that they can ever be kept on the road, so that the duty eventually must nearly cease.

509. By that a considerable loss must accrue to the revenue?—An immense loss must accrue in that line.

*Veneris, 23<sup>a</sup> die Junii, 1837.*

MEMBERS PRESENT:

Mr. Gillon.  
Mr. Parker.  
Mr. Foster.

Mr. Loch.  
Mr. Handley.

MR. GILLON IN THE CHAIR.

*Robert Philip, Esq., called in; and Examined.*

510. Chairman.] YOU are a proprietor of steam-boats, are you not?—Yes.

511. Engaged in conveying passengers from Edinburgh to London?—Yes; and from Edinburgh to Dundee as well.

512. You pay no tax upon your motive power employed in the conveyance of these passengers and goods, do you?—Not any direct tax, excepting the duty which is leviable upon the ships, from the lights, and the duty which is payable on the materials of which these vessels are composed, which is paid to Government.

513. Are you aware that large taxes are paid to Government by coaches conveying passengers upon land?—I believe there is a mileage duty as well as direct taxation upon the proprietors of coaches.

514. Do you not consider that the coach proprietors, being subjected to these taxes, are treated with some degree of injustice, while other parties are allowed to carry passengers free of direct taxation?—That involves a question of policy as to whether steam-power is to be put upon a level with the animal power of the

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Robert Philip, Esq.

the kingdom. It is a matter of pure expediency and policy on the part of the Government.

515. Can you adduce any reason why steam-power should be exempted from a tax which other power is subjected to?—I think I can.

516. Will you state it?—Steam-power, or I may call the physical power which man is capable of employing by means of steam, makes that power more completely under the control of man than the animal power of horses. The employment of steam-power in the country has a tendency to increase the population of the country, while it diminishes the number of horses kept in it, and renders man less dependent upon animal power than he otherwise would be.

517. Does not animal power pay other taxes to Government, by the consumption of taxed commodities, from which a steam-power is free?—When we speak of steam-power being free of taxation, I cannot think that is altogether the case, because the number of hands that are employed in the construction of the steam-engine, and the preparing the fuel from the bowels of the earth for its application, as well as the number of men that are employed in directing and feeding the engine, all these persons are the constant subject of taxation to the Government; and while steam-power in the abstract is not taxed, yet the employment of so many hands being constantly required in the construction and in the application of steam is virtually yielding to the Government a tax in their maintenance.

518. Are you aware that a proposition was brought forward, some years ago, for imposing a tax upon steam-boats carrying passengers?—I believe it was contemplated by Lord Althorp at one time, but, upon looking into the matter more minutely, it was found to be inexpedient.

519. What opinion would you form of a proposition to tax steam-vessels carrying passengers, according to the number of passengers, and the number of miles passed over?—If it became absolutely necessary that money should be raised, and that there was no more unobjectionable way of raising it than that of a tax upon steam, probably the plan which you have proposed would be the most unexceptionable.

520. Would you and other steam-boat proprietors object to the imposition of such a tax?—Under the present circumstances we should, both on account of the smallness of the profits derived from the trade, and also from the difficulty of enforcing it, because I do not apprehend that we could obtain any rise of passage-money from the public; the competition among the steam proprietors is very great, and the passage-money has been reduced to such a sum that I am quite persuaded parties cannot continue it in many instances.

521. Would it not be an equal advantage to the public that they should be enabled to travel cheaply by land as well as by water?—There can be no possible doubt of it, if the word public is to be applied without any distinction to the various classes of which the public is composed.

522. Would not the middle and lower classes be benefited by any means which would cheapen land communication throughout the country?—They would certainly be benefited, and no doubt greatly benefited, by the reduction of the taxation upon land-carriage.

523. Do you consider it fair that you should be enabled to carry on a business free from that taxation to which your competitors by land are subject; as for instance, that those steam-boats running from Newhaven to Dundee should be free from taxation, while the coaches across the Fife ferries and the county of Fife are subject to a heavy tax?—My answer to that would be, that if the steam-boat proprietors were receiving an increased price, and getting from the public a larger profit for their outlay in the trade by sea than by land, that would be an unfair advantage; but if the public are receiving the advantage of steam-boat communication in proportionate low fares, there is nothing unfair in the proprietors of a steam-boat being free of taxation, because it is not he, but the public, that receives the advantage of it; he only gets a remunerating profit in his outlay for the price of the ship.

524. Does not this freedom from taxation enable him to draw away from the coaches the passengers who might otherwise resort to those means of conveyance?—The public are the judges, of course, of what is most fit for their own convenience, and they will prefer the cheapest conveyance.

525. Are you enabled to carry more cheaply in consequence of being free from taxation?—Most undoubtedly.

526. Do



526 Do you conceive that the coaches would be enabled to carry more cheaply, if they were free from taxation?—Most assuredly they would.

527. Then your wish is not to secure a monopoly of the carrying trade by an unequal scheme of taxation, but to communicate to the public generally the advantage of cheap conveyance?—Yes, by abolishing all burthens upon internal communication, if possible.

528. Do you think that a tax amounting to 4*d.* for passengers going from London to Edinburgh would be felt as a grievance by the steam-boat proprietors?—The amount of that tax upon our trade would be nearly 4,000*l.* a year, and it would press very unequally upon the parties who travel by steam-boats, inasmuch as the deck passenger who pays but 1*s.* for his fare, including his food, would have to pay this 4*d.* stamp-duty, as well as the wealthier classes who are enabled to enjoy the luxury of a cabin, and who pay 3*l.* each for their fares, and it would thus, I conceive, operate in the shape of a poll-tax.

529. Do you conceive that you would be compelled to raise your fares, if such a tax were to be imposed?—No doubt of it; it is impossible we could live without that, because it is not 4½*d.* profit upon each passenger.

530. Would it have the effect of compelling you to lay down any of your steam-boats, do you imagine?—I think not.

531. The only effect, therefore, would be to act as a small burthen upon the public for their conveyance between those different points?—It might retard the employment of additional vessels in the line; it might have a tendency to prevent an increase of the communication, but when parties have already embarked a large capital in the business which they cannot withdraw, and which they cannot even keep idle, I have no anticipation that the vessels employed in the trade will be taken out of it.

532. Does not your present remark with regard to the unwillingness of persons who have embarked their capital in a trade to remove from it, apply also to coach-proprietors, so as to induce them to keep on their coaches after they may have ceased to be a gaining concern in consequence of the competition by steam-boats or railways?—There is a difference between a steam-boat and a coach, inasmuch as that a steam-boat fitted for that trade would cost between 20,000*l.* and 30,000*l.*, while a coach, taken at the utmost value of it, cannot exceed 200*l.* or 300*l.*, and can be equally applied to any other road than that for which it was originally formed, whereas a steam-boat is fitted to that trade for which she is built; our vessels, for instance, would not be suitable in almost any other trade that could be thought of, except that of Leith and London, from the nature of the traffic that is carried on, the size of the ship, the particulars of her bottom being built to accommodate her to the shallowness of the harbour and other circumstances; she is not suited for any other species of trade, and therefore it becomes a matter of great importance that these vessels should be continued in the same trade for which they were originally built.

533. Do you think that great objection would be made by the steam-boat proprietors in general to the imposition of any tax?—I think there would be a very considerable opposition to it among the steam-boat proprietors.

534. Are you aware that steam-boat proprietors carry on the business of victuallers and retailers of wines and spirits duty-free?—The whole of the spirits which they use on board of the steam-boats have paid the excise duty, but there is no license, that I am aware of, taken out by the stewards for the sale of these wines and spirits. It is not in the coasting steam-boats as in ships going on a foreign voyage, where they are entitled to take out of bond the customable article which the ship uses in going on a foreign voyage; but all that description of articles on board of a steam-boat has paid the Custom-house and Excise duties, and there is no drawback.

535. The proprietors or stewards take out no license for the retailing of spirits, do they?—Not that I am aware of.

536. In travelling by land, you are aware that the innkeepers in the vicinity of the roads on which persons travel are all subject to an Excise license?—Certainly, and I do not think it would be unfair if the steam-boats were to be compelled to take out an Excise license.

537. Have you any other observation to make to the Committee upon this subject?—Yes; I would beg to observe, that if steam-power is to be taxed on board of steam-vessels, I think, by parity of reasoning, that the same power ought to be taxed in all manufactories in the country; for a tax upon travelling should

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should not be imposed because you travel merely by steam; for it must be remembered that other goods in the country are manufactured by steam; I think, therefore, that if a tax were to be imposed upon steam-power, a tax ought to be levied over all the horse-power in the kingdom by steam; and another observation is this, if the tax were proposed to be levied upon steamships, either by the tonnage or by the horse-power, then I should consider that a tax upon sailing vessels ought also to be imposed; because the sailing vessels employ another species of power, namely, the winds of heaven, in propelling them, and that is the cheapest of all the powers we have got; and if, therefore, mere power is to be taxed in order to relieve animal power, then the power of the wind ought to be taxed as well as the power of steam.

538. *Mr. Parker.*] Then you think, if steam-power in navigation is to be taxed, that all power ought to be taxed in travelling, whether by wind or steam?—Yes; because these are general principles, which, I think, would only be fair; for if legislation is to seize hold of one point, and not to apply that by a general principle throughout, it will be deemed unfair by some parties.

539. If the matter were fresh, you would contend that all travelling ought to be equally taxed, whether by land or by water?—Yes.

540. *Chairman.*] Is there not this difference between steam-power employed in travelling and steam-power employed in manufactories, that in travelling it is brought into competition with another power which is taxed, whereas in manufactories all the rival powers are equally untaxed with itself?—I conceive that formerly, when a horse-mill was in operation for driving a certain quantity of machinery, that steam-power coming in competition with it has driven animal power out of use, and this I conceive is upon the same principle.

541. Do you imagine that the steam-boat proprietors desire to secure to themselves, by an unequal rate of taxation, a monopoly of the carrying trade?—By no means; I do not believe it; but there is one species of steam-power which does not come into competition with animal power at all, that is, where communication is had directly with the Continent; animal power cannot come in competition there, but sailing power comes in competition; and if mere steam-boats are to be taxed, then I say, that in order to put them on a level with their sailing competitors, sailing vessels ought also to be taxed.

*Richard Smith, Esq., called in; and further Examined.*

*Richard Smith, Esq.*

542. *Chairman.*] IN your former examination you were asked if you conceived that the checks upon railway coaches, as to the number of passengers conveyed, were sufficient for the protection of the revenue?—I have since given the subject further consideration, and I am of opinion that the plan proposed for checking the number of passengers which would be conveyed by steam-boats would be equally applicable to checking the number of passengers conveyed by railways; that the tickets which are now issued by the railway companies might be taxed in a similar manner.

543. In this way the railway coaches would still be charged upon the number of passengers actually conveyed, while stage-coaches would continue to be charged upon those they were licensed to carry, and the only difference would be, that the check would be more efficient?—Certainly.

544. Have you considered any way by which a more effectual check might be obtained upon the evasion of duty which takes place, on occasions of a great run upon a particular road, in regard to the licenses upon coaches?—The 5*l* duty, I have very little doubt, is frequently evaded, and the amount of that is a sufficient inducement to parties to evade the duty, whereas if a smaller duty were levied upon those peculiar occasions, and a particular description of distinctive plates employed for stage-coaches used upon such occasions, I think the mileage duty might be collected, and also the small licenses.

545. What amount of license would you suggest?—Two or three shillings for every week that the license is to continue in force, more than the amount which should be charged for supplementary licenses.

546. What do you propose should be the amount of supplementary licenses?—From the circumstances which have taken place, I think the amount of duty on supplementary licenses should be considerably increased, indeed raised from 1*s.* to 10*s.* at least, the amount at which licenses could be obtained previously to the passing of the last Act.

547. Is

547. In the event of the 5*l.* license duty upon stage-coaches being abolished, do you conceive that any regulation would be necessary to ensure the payment of the mileage duty to the Government?—I should think it would be highly desirable that some deposit should be required from the parties applying for licenses, to be repaid or allowed in discharge of the last payment due from them.

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548. Have you formed any calculation of the expense per mile of running the ordinary stage-coaches carrying 15 passengers?—I have not formed any estimate myself, as it has not fallen within my own observation, but I have understood from persons who appeared to be well acquainted with the subject that the ordinary earning of a stage-coach is about 5*l.* per mile, but that at the present time many coaches are running without earning so much; one in particular was mentioned to me as earning only 3*l.* 4*s.*, another 2*l.* 6*s.*, and another 2*l.* 6*s.*; the last of these sums, it was stated, is at least 25*s.* less than a remunerating price, the contract price for a four-horse coach complete being 3*l.* 10*s.* per mile; the coach which was thus referred to was that which was suffering particularly from the competition with steam-boats.

549. It has been stated in evidence that the expense of constructing a steam-boat carrying passengers between Edinburgh and London amounts to 30,000*l.*; is not the original expense of setting going a stage-coach to run to the same cities very heavy, besides the expense of purchasing horses?—Stage-coaches calculated to carry the same number of passengers would, I have no doubt, cost very much more than the price of a steam-boat; a four-horse coach, to carry four in and eleven out, and to perform a journey backwards and forwards daily, could not be provided under a sum less than 10,000*l.*

550. Are you aware that the London and Greenwich Railway Company have been permitted by the Treasury to compound for their duties?—The London and Greenwich Railway Company have been permitted to compound for the sum of 400*l.* per annum for one year.